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EAST INDIA (HOME ACCOUNTS)

HOME ACCOUNTS OF THE GOVERNMENT OF INDIA

1930-31 & 1935-36

India Office
28th May, 1937

S. F. STEWART,
Under Secretary of State for India

LONDON
PRINTED AND PUBLISHED BY HIS MAJESTY'S STATIONERY OFFICE
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EAST INDIA (HOME ACCOUNTS)

FINANCE DEPARTMENT
18 JUL 1932

HOME ACCOUNTS

of the

GOVERNMENT OF INDIA

1930-31 to 1935-36
134467

India Office,
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No. 1.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE
1st April 1930

RECEIPTS.

				£ s. d.
REVENUE.				
RAILWAYS:				
STATE RAILWAYS:				
Bengal-Nagpur Railway: Dividends on Government holding in the Company's Stock - - - - -			£ s. d. 235 11 0	
STATE RAILWAYS.—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:				
Madras and Southern Mahratta Railway (Mysore Railway) -			48,000 0 0	
SUBSIDIZED COMPANIES:				
Rohilkund and Kumaon Railway:		£ s. d.		
Government share of surplus profits from 1st April 1929 to 31st March 1930 -		6,980 13 6		
Southern Punjab Railway:				
Government share of surplus profits:				
Balance, Quarter, 1st October to 31st December 1929 - - -		18,856 19 1		
			25,837 12 7	
				74,073 3 7
Carried forward - - -			£	74,073 3 7

IN COUNCIL OF INDIA, on account of the CENTRAL GOVERNMENT OF INDIA, from to 31st March 1931.

DISBURSEMENTS.

EXPENDITURE.

				£ s. d.
CUSTOMS:				
Contribution to the International Customs Tariffs Bureau, 1930–31				216 15 5
TAXES ON INCOME:				
Expenditure in connection with appeals from India				1,009 14 1
FOREST:				
Subscription of Forest Research Institute, Dehra Dun, to International Union of Forest Research Organisations				4 15 10
RAILWAY REVENUE ACCOUNT:				
STATE RAILWAYS—INTEREST ON DEBT: (*See* Details on page 25.)	£ s. d.			
Bombay Baroda and Central India Railway	385,083 11 0			
Burma Railways	37,499 9 9			
East Indian Railway	1,743,414 19 10			
Eastern Bengal Railway (including Bengal Central Railway)	124,553 3 5			
Great Indian Peninsula Railway	965,182 6 5			
Indian Midland Railway	18,364 18 0			
Madras Railway	362,193 10 2			
Oude and Rohilkund Railway	313,305 0 5			
Scinde Punjab and Delhi Railway	355,638 18 8			
South Indian Railway	146,635 6 2			
	4,451,871 3 10			
Interest at 3·3252 per cent. on a sum of £55,720,115 taken as Capital Outlay in this Country to 31st March 1917 on State Railways, and at 6·248686 per cent. on £37,250,839 18*s.* 6*d.* taken as Capital Outlay from 1st April 1917 to 31st March 1931	4,180,493 5 8			
Oude and Rohilkund Railway Discount Sinking Fund, in redemption of debt incurred in excess of money raised:	8,632,364 9 6			
Investment of the sums applicable to this purpose in the purchase and cancellation of—				
£9,149 11*s.* 7*d.* India 5½ per cent. Stock	9,261 7 10			
			8,641,625 17 4	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:				
Assam-Bengal Railway	81,545 0 0			
Bengal-Nagpur Railway	294,494 12 0			
Bengal and North-Western Railway (Tirhoot Railway)	35,000 0 0			
Ditto Ditto Sinking Fund	1,274 15 10			
Bombay Baroda and Central India Railway	94,998 8 2			
Madras and Southern Mahratta Railway	285,050 0 0			
Ditto (Mysore Railway)	48,000 0 0			
South Indian Railway	147,479 18 4			
			987,842 14 4	
STATE RAILWAYS—WORKING EXPENSES:				
Rental paid to the South Behar Railway Company	30,000 0 0			
Miscellaneous expenditure:				
Furlough Pay of officers on leave from India	655 15 9			
Expenses in connection with an appeal case	78 14 3			
Miscellaneous charges	14 9 9			
	30,748 19 9			
MISCELLANEOUS RAILWAY EXPENDITURE:				
Pensions of former employees in London Offices of East Indian Railway and Great Indian Peninsula Railway	165 8 3			
Portion of contribution to Overseas Mechanical Transport Fund	800 0 0			
Pensionary charges of Military Officers in respect of Railway employment	50,719 13 6			
Expenses in connection with				
Recruitment	41 16 1			
Advertising	124 4 4			
International Railway Conference at Madrid	88 10 0			
Rohilkund and Kumaon Railway arbitration	134 9 0			
Miscellaneous charges	46 15 2			
			82,869 16 1	
				9,712,338 7 9
Carried forward				£ 9,713,569 13 1

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

			£	s.	d.
Brought forward					74,073 3 7
RECEIPTS—*continued.*					
REVENUE—*continued.*					
POSTS AND TELEGRAPHS REVENUE ACCOUNT:					
INDO-EUROPEAN TELEGRAPH DEPARTMENT:					
Message Revenue			1,181	8	7
Receipts on Common Purse Account			116,950	0	7
			118,131	9	2
Deduct—Payments in respect of Revenue:	£	s. d.			
Message Revenue	*21,949*	*2 8*			
Australasian Message Fund	*7,067*	*2 8*			
			29,016	*5*	*4*
					89,115 3 10
INTEREST:			£	s.	d.
Interest realised from investment of Cash Balance			92,650	19	10
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government			14,700	0	0
Interest, &c., on Gold Standard Reserve holding appropriated to Revenue			1,566,251	18	6
Transfer from Gold Standard Reserve Revenue Equalisation Fund			33,748	1	6
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland			294	10	1
Fees on transfers of East Indian Railway Company's Debenture Stock, &c.			160	0	9
					1,707,805 10 8

Details of charge of £13,216,715 11*s.* 11*d.* for INTEREST ON LOANS contracted in England, &c., included under INTEREST ON ORDINARY DEBT on opposite page.

		s.	d.	£	s.	d.
Interest and Discount on Loans contracted in England:—						
India 5½ per cent. Stock (1932)	1,251,143	19	4			
India 4½ per cent. Stock (1950–55)	1,912,888	6	10			
India 4½ per cent. Stock (1958–68)	811,886	10	5			
India 3½ per cent. Stock	3,102,801	13	1			
India 3 per cent. Stock	2,310,410	1	7			
India 2½ per cent. Stock	288,472	18	3			
India 6 per cent. Bonds (1932–33)	306,689	9	5			
India 6 per cent. Bonds (1933–35)	201,748	0	2			
India Bills	46,958	17	11			
Imperial Bank of India Loan	129,073	12	0			
				10,362,073	9	0
Interest portion of Annuities created in purchase of Railways (*see* details on page 24):—						
East Indian Railway	717,017	8	8			
Eastern Bengal Railway	76,047	16	11			
Great Indian Peninsula Railway	514,442	13	8			
Madras Railway	292,575	9	4			
Scinde Punjab and Delhi Railway	246,379	1	1			
				1,846,462	9	8
Interest on outstanding Liabilities of Railway Companies taken over on purchase or termination of Contract:—						
Burma Railways 3 per cent. Debenture Stock	37,499	9	9			
East Indian Railway Irredeemable 4½ per cent. Debenture Stock	64,599	14	9			
Do. 3 per cent. new Debenture Stock	239,981	13	4			
Do. 3½ per cent. Debenture Stock	244,977	6	3			
Do. 4½ per cent. Debenture Stock, 1935–55	157,494	9	4			
Eastern Bengal Railway Irredeemable 4 per cent. Debenture Stock	13,946	6	7			
Great Indian Peninsula Railway Irredeemable 4 per cent. Debenture Stock	108,057	19	10			
Do. 3½ per cent. Debenture Stock	122,497	13	11			
South Indian Railway Irredeemable 4½ per cent. Debenture Stock	19,124	19	6			
				1,008,179	13	3
				£13,216,715	11	11

Carried forward		£	1,870,993	18 1

on account of the Central Government of India, from 1st April 1930 to 31st March 1931—*continued.*

	£ s. d.	£ s. d.	£ s. d.
Brought forward -		- -	9,713,569 13 1
DISBURSEMENTS—*continued.*			
EXPENDITURE—*continued.*			
POSTS AND TELEGRAPHS REVENUE ACCOUNT:			
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:		£ s. d.	
Payments under the Postal arrangement with the Lords of His Majesty's Treasury - - - - - -	22,000 0 0		
Miscellaneous expenditure - - - - - -	314 17 8		
INDO-EUROPEAN TELEGRAPH DEPARTMENT:		22,314 17 8	
Salaries of Officers of the Department at the India Office -	3,147 8 5		
Miscellaneous expenditure - - - - -	974 14 1		
		4,122 2 6	
CAPITAL OUTLAY ON POSTS AND TELEGRAPHS:			26,437 0 2
INDO-EUROPEAN TELEGRAPH DEPARTMENT:			
Instalment of the repayment of Loan from His Majesty's Treasury towards the construction of the Arabistan Line - - - -		458 6 8	
Deduct: Contribution by His Majesty's Treasury towards the maintenance of the Arabistan Line, creditable to Capital - - - -		*137 10 0*	
INTEREST ON ORDINARY DEBT:			320 16 8
Total Interest on Loans contracted in England and on outstanding Liabilities of Railway Companies taken over on purchase or termination of Contract. (For details *see* opposite page) -	13,216,715 11 11		
Discount Sinking Funds, in redemption of debt incurred in excess of money raised:			
Investment of the sums applicable to this purpose in the purchase and cancellation of—			
£78,577 12*s.* 9*d.* India 5½ per cent. Stock - -	79,549 5 11		
	13,296,264 17 10		
Deduct—Chargeable to State Railways—Interest on Debt (*see* page 5) - -	*8,641,625 17 4*		
		4,654,639 0 6	
Interest on Liability assumed in respect of British Government 5 per cent. War Loan (1929–47) - - - - - - - - -		836,050 3 2	
India Stock and Bonds: Discount allowed on prepaid instalments - -		10,882 14 10	
Management of Debt - - - - - - - -		90,355 3 2	
Expenses in connection with issue of 6 per cent. Bonds (1933–35) - -		109,934 15 0	
Expenses in connection with issue of 6 per cent. Bonds (1935–37) - -		188,828 17 6	
Expenses in connection with issue of 5½ per cent. Stock (1936–38) - -		200,793 13 3	
Cost of advertisement and postages, 6 per cent. Bonds (1933–35) - -		1,464 18 6	
Cost of advertisement and postages, 6 per cent. Bonds (1935–37) - -		1,370 2 0	
Cost of advertisement and postages, 5½ per cent. Stock (1936–38) - -		3,603 18 1	
Stamp duty on Transfers and Powers of Attorney, &c. - - - -		11,838 19 0	
			6,109,762 5 0
INTEREST ON OTHER OBLIGATIONS:			
Interest on balances of the Indian Military Widows' and Orphans' Fund -		15,239 12 1	
Interest on balances of Superior Services (India) Family Pension Fund - -		15,963 5 3	
Bengal and North-Western Railway: 5 per cent. Debenture Stock: Discount Sinking Fund - - - - - - - - - -		233 15 7	
Interest on deferred portion of purchase price of Southern Punjab Railway -		36,341 19 8	
			67,748 12 7
GENERAL ADMINISTRATION:			
England.			
Salaries of the Permanent Under Secretary of State, Assistant Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State in Council of India - - - - - -	191,885 8 2		
Law Charges - - - - - - - -	197 13 3		
Postage and telegrams to India and other places abroad - -	7,707 13 3		
Contributions towards National Health Insurance, Unemployment Insurance and Contributory Pensions - - - -	301 19 0		
Office Contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements and petty charges - - - - - -	26,590 17 1		
Miscellaneous expenditure - - - - -	197 4 4		
	226,880 15 1†		
Deduct—Contribution by His Majesty's Treasury - - -	*111,062 0 0*		
India.		115,818 15 1	
Heads of Provinces (including Governor-General), &c.:			
Voyage and outfit allowance of Viceroy and Governor-General on appointment, deputation pay of Finance Member of Governor-General's Council, and leave allowances of Member of Governor-General's Council - - -	6,883 6 8		
Secretariat and Headquarters Establishments:			
Miscellaneous expenditure - - - - -	364 10 2		
Miscellaneous: Indian Civil Service (Examination expenses) and miscellaneous expenditure - - - - -	4,012 17 5		
		11,260 14 3	
			127,079 9 4
Carried forward -		- -	£16,044,917 16 10

† The Commission paid to the Brokers to the Secretary of State on the purchase or sale of securities on account of the Gold Standard Reserve, Gold Standard Reserve: Revenue Equalisation Fund, Paper Currency Reserve, Investments from Treasury Balance, &c., amounting in 1930–31 to 5,264*l.* 11*s.* 7*d.*, has been adjusted under the appropriate heads as part of the cost price or sale proceeds of the securities.

Account of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.
Brought forward - -	1,870,993	18	1
Receipts—*continued.*			
Revenue—*continued.*			
Carried forward - - £	1,870,993	18	1

on account of the Central Government of India, from 1st April 1930 to 31st March 1931—*continued.*

	£	s.	d.	£	s.	d.
Brought forward						16,044,917 16 10
DISBURSEMENTS—*continued.*						
EXPENDITURE—*continued.*						
AUDIT:						
England:						
Salaries of Auditor and Assistants, under the Government of India Act, s. 27				16,804	1 0	
Deduct—Contribution by His Majesty's Treasury	*3,442*	*0*	*0*			
Portion charged to the High Commissioner for India	*8,000*	*0*	*0*			
				11,442	*0 0*	
						5,362 1 0
JUSTICE:						
Portion of salaries of members of Judicial Committee of the Privy Council						3,081 10 5
POLICE:						
Examination expenses, &c., in connection with appointments to the Police Service						206 11 3
PORTS AND PILOTAGE:						
Pay of Officers on leave from India						563 11 0
ECCLESIASTICAL:						
Miscellaneous expenditure						7 10 9
POLITICAL:						
Contribution in aid of Diplomatic and Consular Establishments in China				12,000	0 0	
Moiety of expenditure in connection with the Consulate at Nakawn Lampang and the Vice-Consulate at Chiengmai, Siam, and of maintenance of buildings at Chiengmai Consulate (1928-9)				1,139	0 4	
Contribution to Diplomatic and Consular Establishments in Persia and to the Consulates at Jeddah and Momein				1,687	10 0	
Contribution to expenses of the Consulate at Chiengmai, Siam				1,000	0 0	
Payment to Air Ministry in respect of expenses incurred in connection with the Kabul evacuations				3,542	12 6	
Pay, &c., of Officers on leave				2,737	16 1	
Miscellaneous expenditure				407	17 5	
						22,514 16 4
FRONTIER WATCH AND WARD:						
Pay and allowances of Officers on leave from India						348 11 4
SCIENTIFIC DEPARTMENTS:						
Expenses attending the preparation of "Fauna Indica"				1,886	5 0	
Subscriptions for 1931 to International Union of Geodesy and Geophysics, International Astronomical Union and International Research Council				793	3 7	
Contribution towards expenses of the Indian Section of the Imperial Institute				1,200	0 0	
Contingent expenses of the India Museum Collection at Kew				750	16 7	
Pay of Officers on leave from India				188	17 5	
Miscellaneous expenditure				59	0 11	
						4,878 3 6
MEDICAL:						
Pay, &c., of Officers on leave from India				1,760	19 6	
Cost of the maintenance of a Lunatic at the Coton Hill Hospital, Stafford				83	0 0	
Miscellaneous expenditure				21	16 0	
						1,865 15 6
PUBLIC HEALTH:						
Contribution towards International Bureau of Public Health for 1930				600	0 0	
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board				125	0 0	
Expenses at Jeddah in connection with the Indian Pilgrimage				3,431	15 3	
Pay of an Officer on leave from India				211	10 1	
Miscellaneous expenditure				153	13 4	
						4,521 18 8
AGRICULTURE:						
Contribution to International Veterinary Bureau				298	18 6	
Contribution towards the expenses of a British Representative on the Permanent Committee of the International Institute of Agriculture at Rome				112	18 7	
Miscellaneous expenditure				5	5 0	
						417 2 1
AVIATION:						
Share of expenditure in respect of the International Commission for Air Navigation, 1930				143	1 0	
Moiety of salary and allowances of officer in charge of Civil Aerodrome, Karachi				325	0 0	
Passage of an officer				92	0 0	
Miscellaneous expenditure				13	17 0	
						573 18 0
MISCELLANEOUS DEPARTMENTS:						
Expenditure of the India Office Library				2,372	13 1	
Expenditure of the Record Department of the India Office				514	5 10	
Grant to the Royal Asiatic Society				315	0 0	
Grant in aid of the publication of the "Encyclopædia of Islam"				240	0 0	
						3,441 18 11
Carried forward						£ 16,092,701 5 7

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -				1,870,993	18	1
RECEIPTS—*continued.*						
REVENUE—*continued.*						
CURRENCY:						
Paper Currency Reserve Investment: Discount on British Treasury Bills -				11,670	4	1
MINT:						
Proceeds of sale of Indian coins sent home for assay - - -				0	14	7
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Widows' Funds of the Home Establishment of the East India Company: Sale of 2½ per cent. Consolidated Stock under Act 60 Vict., ch. 11, Dividends, &c. - - -	3,521	18	4			
Subscriptions in respect of the India Office Provident Fund -	519	15	10			
Subscriptions in respect of the Indian Civil and Military Funds, and the Indian Navy Fund:	£	s.	d.			
Bengal Military Orphan Society - -	302	16	11			
Bengal Military Fund - -	353	1	3			
Madras Military Fund - - -	225	3	1			
Bombay Military Fund - -	208	12	5			
Indian Navy Fund - - -	1	7	8			
	1,091	1	4			
Subscriptions and Donations: Indian Civil Service Family Pensions - - - - - - -	3,639	2	2			
Adjustment of excess charges in previous years in respect of the pensions of Military Officers in civil employment - -	2,160	6	8			
Contribution towards leave allowances and pensions of Civil Officers lent for Foreign Service - - - -	77	13	5			
				11,009	17	9
STATIONERY AND PRINTING:						
Miscellaneous receipts - -				165	2	3
MISCELLANEOUS:	£	s.	d.			
Receipt from His Majesty's Treasury towards the expenses of the Indian Statutory Commission - - - -	60,000	0	0			
Receipts from His Majesty's Foreign Office on account of excess cost of Diplomatic and Consular Establishments in Persia (balance for 1924–25 and 1927–28 and adjustment and advance for 1928–29) - - - - - -	15,932	15	5			
Receipts in respect of divisible expenditure at Aden - -	6,135	14	11			
Receipt from Inland Revenue Department as allowance in respect of Income Tax assessments made at the India Office -	2,000	0	0			
Miscellaneous receipts in aid of the India Office - -	328	1	9			
Miscellaneous Home Receipts - - - - -	2,089	12	3			
				86,486	4	4
Carried forward - - - £				1,980,326	1	1

on account of the Central Government of India, from 1st April 1930 to 31st March 1931—*continued.*

	£	s.	d.	£	s.	d.
Brought forward						16,092,701 5 7
DISBURSEMENTS—*continued.*						
EXPENDITURE—*continued.*						
MINT: Cost of assay of Indian coins						4 15 10
CIVIL WORKS:						
Contribution to the British Engineering Standards Association				500	0 0	
Miscellaneous expenditure				69	11 7	
						569 11 7
TERRITORIAL AND POLITICAL PENSIONS:						
Members of the Family of the late Maharajah Duleep Singh				7,983	8 1	
Members of the Bengal Nizamut Family				472	10 0	
						8,455 18 1
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Pensions for Distinguished and Meritorious Services				1,401	7 5	
Pensions, &c., on retirement of Officers of the following classes:—						
India Office:						
Superannuation	39,356	14	4			
Compensation (on reduction of staff)	1,442	9	10			
Compassionate and Injury	1,852	6	10			
Gratuities under the Superannuation Act, 1909	5,573	6	5			
				48,224	17 5	
Judges of the High Courts in India				750	0 0	
Indian Civil Service				1,106	13 4	
Other Civil Services in India				621	5 0	
Military and Marine Officers in respect of Civil employment				102,509	4 5	
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed				3,189	1 11	
Pensions payable in respect of the India Office Provident Fund				8,608	6 9	
Compassionate and Miscellaneous Pensions				452	2 11	
				166,862	19 2	
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund:—	£	s.	d.			
Bengal Military Orphan Society	43,877	4	10			
Bengal Military Fund	73,461	15	3			
Madras Military Fund	96,001	11	9			
Bombay Military Fund	57,374	1	8			
Madras Medical Fund	17,539	11	9			
Indian Navy Fund	6,399	6	5			
				294,653	11 8	
						461,516 10 10
STATIONERY AND PRINTING:						
Stationery, Printing, and Bookbinding for the India Office, &c.				10,207	1 3	
Deduct—Contribution by His Majesty's Treasury				*3,496*	*0 0*	
						6,711 1 3
MISCELLANEOUS:						
Contribution towards Expenses of the Secretariat of the League of Nations				60,783	12 8	
League of Nations Assembly and Committees				3,861	1 2	
International Labour Conference				1,041	7 7	
International Conference on Buoying and Lighting of Coasts				555	11 8	
Load Line Conference				1,015	15 11	
Conference on Codification of International Law				940	3 7	
Imperial Conference				1,978	15 7	
Indian Statutory Commission				3,186	3 10	
Indian Central Committee				343	1 4	
Round Table Conference				31,535	12 9	
Indian Banking Conference				1,346	19 1	
Royal Commission on Labour in India				11,855	17 10	
Sum placed at the disposal of the Secretary of State for India for Secret Service				8,000	0 0	
Contribution towards the School of Oriental Studies				1,250	0 0	
Relief and repatriation of destitute Indians				1,548	11 5	
Commission on pensions and leave allowances paid abroad				492	1 4	
Books and Newspapers supplied to India				199	5 9	
Cost of insignia of Indian Orders				766	0 0	
Charges for actuarial work performed for the India Office				1,051	10 3	
Pay and expenses of Officers specially employed				1,444	18 1	
Contribution to International Copyright Union				115	13 4	
Sundry items				1,456	2 11	
						134,768 6 1
Carried forward					£	16,704,727 9 3

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

					£	s.	d.
Brought forward							1,980,326	1	1
RECEIPTS—*continued.*									
REVENUE—*continued.*									
MILITARY SERVICES:									
ARMY:									
I. FIGHTING SERVICES:									
Amount received from the Imperial Government in respect of—									
Capitation rate payable on account of Indian Regiments lent for service in the Colonies					31,000	0	0		
Consolidated Clothing Allowances: adjustment, second half of 1928–29, advance first half of 1929–30					2,374	3	0		
Voyage Pay of Officers moved in Imperial interests					3,000	0	0		
Adjustment of advances on account of—									
Marriage Allowances and Allotments (1929–30)					1,713	8	4		
National Health Insurance (1929)					640	6	0		
Contributory Pensions Act					1,920	18	0		
Discharge Gratuities (1929–30)					832	16	4		
Unemployment Insurance (1929–30)					1,270	12	5		
Other Receipts:									
Discharge Purchase Money					512	0	0		
Pension Act contributions in respect of British soldiers employed in Civil Departments					536	17	2		
Recoveries of over-issues in previous years of pay, &c.					917	6	9		
					44,718	8	0		
II. ADMINISTRATIVE SERVICES:									
Educational Establishments:									
Fees, &c., received in respect of Cadets at the Royal Military College, Sandhurst					190	11	2		
Recoveries of over-issues in previous years of pay, &c.:	£	s.	d.						
Indian Army Service Corps	8	8	0						
Educational	97	0	9						
Veterinary	3	15	0						
Medical	294	9	1						
Miscellaneous Services	3	6	11						
					406	19	9		
Hospital stoppages recovered from officers on leave					542	18	11		
Contribution by the Imperial Government for the year 1930–31 in respect of the Military Attaché at Meshed					950	0	0		
					46,808	17	10		
III. MANUFACTURING ESTABLISHMENTS:									
Unexpended portion of University fees on account of an officer					1	10	0		
Carried forward				£	46,810	7	10		
Carried forward				£				1,980,326	1	1

on account of the Central Government of India, from 1st April 1930 to 31st March 1931—*continued.*

								£	s.	d.
Brought forward - - - -								16,704,727	9	3
DISBURSEMENTS—*continued.*										
EXPENDITURE—*continued.*										
MILITARY SERVICES:						£	s.	d.	£	s. d.
ARMY:										
I. FIGHTING SERVICES:										
Payments to the War Office in respect of H.M.'s British Forces serving in India: For the year 1930–31 - -						1,400,000	0	0		
Discharge Gratuity and Deferred Pay of British Troops:										
Payments to the War Office:	£	s.	d.							
For the year 1930–31 - - -	48,000	0	0							
Adjustment in respect of 1927–28 and 1928–29 - - - -	1,475	13	7							
Payments to N.C.O.'s &c., formerly on the Indian Unattached List - -	418	5	0							
						49,893	18	7		
Indian Regiments serving in the Colonies:										
Refund of over advance in respect of year 1929–30 - -						74	17	5		
Pay and allowances, &c. of British soldiers attending Vocational Courses - - - - - -						29,496	9	3		
Furlough allowances of British Regiments serving in India -						143,891	18	8		
Furlough allowances: Indian Army: Regimental - -						262,306	17	4		
National Health Insurance:	£	s.	d.							
Advances for year 1930 - - -	29,700	0	0							
" " 1931 - - -	9,900	0	0							
						39,600	0	0		
Unemployment Insurance:										
Contribution for the year 1930–31 - - - -						95,000	0	0		
Payment to Ministry of Health under the Contributory Pensions Act, 1925 (of which a moiety is recovered from issues of pay) - - - - - - -						118,800	0	0		
Marriage allowances and allotments:	£	s.	d.							
British Troops - - - -	353,090	9	10							
Indian Army - - - -	26,889	18	2							
						379,980	8	0		
Consolidated Clothing Allowances (balance, second half of 1928–29, advance first half of 1929–30) - - -						1,258	17	8		
Pay and allowances of Second Lieutenants on appointment -						5,937	1	9		
Fighting units: Miscellaneous - - - -						3,011	18	1		
II. ADMINISTRATIVE SERVICES:									2,529,252	6 9
Supply and Transport:										
Furlough Allowances: Indian Army Service Corps - -						78,627	16	10		
Miscellaneous expenditure - - - - -						3,165	16	8		
Educational and Instructional:									81,793	13 6
Furlough allowances - - - - - -						8,820	14	4		
Miscellaneous expenditure - - - - -						30,946	4	7		
Medical Services:									39,766	18 11
Furlough allowances: Royal Army Medical Corps - -						18,385	15	3		
" " : I.M.S. and other medical personnel -						54,138	4	6		
Sterling Overseas Pay: Indian Medical Service - -						28,650	17	7		
Pay, &c., of Lieutenants on appointment to the I.M.S. -						6,343	10	8		
Cost of medical treatment of officers on leave - -						3,680	11	2		
Miscellaneous expenditure - - - - -						1,154	9	8		
Veterinary:									112,353	8 10
Furlough allowances: Royal Army Veterinary Corps -						3,754	15	10		
Miscellaneous expenditure - - - - -						3	9	6		
Arsenals:									3,758	5 4
Furlough allowances: Indian Army Ordnance Corps, &c. -						33,799	18	9		
Miscellaneous expenditure - - - - -						1,064	6	1		
Miscellaneous Administrative Services:									34,864	4 10
Furlough allowances - - - - - -						7,605	10	1		
Miscellaneous expenditure - - - - -						2,053	13	8		
III. MANUFACTURING ESTABLISHMENTS:									9,659	3 9
Furlough allowances and miscellaneous expenditure:										
Ordnance and Clothing Factories - - - -						2,492	3	9		
Grass Farms - - - - - - -						3,090	1	9		
Dairy Farms - - - - - -						1,008	17	3		
Medical Depôts and Workshops - - - -						1,560	17	7		
									8,152	0 4
IV. STAFF: Indian Orderlies to His Majesty the King - -						2,054	5	2		
Furlough allowances - - - - -						78,265	5	2		
Sterling Overseas Pay - - - -						5,421	9	11		
Passage and equipment allowance of Commander-in-Chief on appointment - - - -						1,000	0	0		
Miscellaneous expenditure - - - -						1,707	14	9		
									88,448	15 0
Carried forward - -									£2,908,048	17 3	16,704,727	9 3

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

						£	s.	d.
Brought forward						1,980,326	1	1
RECEIPTS—*continued.*								
REVENUE—*continued.*								
MILITARY SERVICES—*continued.*								
ARMY—*continued.*								
Brought forward						46,810	7	10
IV. STAFF:								
Recoveries of over-issues in previous years of pay, &c.						32	19	8
V. PURCHASE AND SALE OF STORES:								
Stores brought from India with troops:		£	s.	d.				
Clothing		5,924	11	2				
Ordnance		33,764	19	0				
						39,689	10	2
VI. SPECIAL SERVICES:								
Recoveries and adjustments of payments in previous years to Surplus Officers of the Indian Army						1,106	6	4
VII. TRANSPORTATION AND MISCELLANEOUS:								
Amount received from the Imperial Government in respect of Contribution towards cost of the transport of Troops						130,000	0	0
Miscellaneous Receipts in connection with transport of troops						1,876	3	3
Miscellaneous Receipts in connection with concession passages						8,231	2	5
Other Miscellaneous Receipts						120	5	6
							227,866	15 2
VIII. NON-EFFECTIVE:								
Recoveries from the War Office in respect of Retired Pay, &c., of Indian Troops, &c., lent to it						403,800	12	3
Other pensionary contributions						948	5	10
Subscriptions towards Indian Military Service Family Pensions						49,076	15	7
Recoveries from Civil Revenues in respect of pensions charged thereto in previous years						151,417	0	11
Adjustments of over-issues and miscellaneous receipts						6,258	8	4
							611,501	2 11
ROYAL AIR FORCE:								
Stores brought from India with Airmen:								
Clothing						312	1	6
Ordnance						38	12	4
Consolidated Clothing Allowances of Airmen returning from India: 1929–30 Trooping Season						681	10	9
Fees in respect of cadets at Cranwell College						450	0	0
Miscellaneous receipts						55	19	6
							1,538	4 1
MARINE:								
Miscellaneous receipts							697	18 4
MILITARY ENGINEER SERVICES:								
Miscellaneous receipts							68	4 3
EXTRAORDINARY RECEIPTS:		£	s.	d.				
Receipts from proceeds of International Loan		123,205	2	11				
Other reparation receipts		233,668	14	2				
							356,873	17 1
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward)							£3,178,872	2 11

on account of the Central Government of India, from 1st April 1930 to 31st March 1931—*continued.*

		£ s. d.	£ s. d.
Brought forward		2,908,048 17 3	16,704,727 9 3
DISBURSEMENTS—*continued.*			
EXPENDITURE—*continued.*			
MILITARY SERVICES—*continued.*			
ARMY—*continued.*			
V. PURCHASE AND SALE OF STORES: Stores taken to India with Troops:—Clothing	£ 17,315 4 9		
Ordnance	40,546 15 3		
		57,862 0 0	
VI. SPECIAL SERVICES: Gratuities and Allowances to surplus Officers of the Indian Army		55 6 8	
VII. TRANSPORTATION AND MISCELLANEOUS:			
Sea Transport charges	485,836 10 8		
Concession Passages	30,630 14 4		
Military charges for Aden: Contribution to Imperial Govt.	150,000 0 0		
Embarkation and Transport Staff: Pay, &c.	1,551 2 8		
Maintenance of the graves of soldiers of the Indian Expeditionary Forces	15,300 0 0		
Miscellaneous expenditure	2,100 19 1		
		685,419 6 9	
VIII. NON-EFFECTIVE CHARGES: Payments to the War Office on account of Retired Pay, Pensions, &c., of H.M.'s British Forces, for service in India:			
For the year 1930–31 (£ 1,166,046 0 0)			
Adjustment for 1921–22, 1922–23 and 1923–24 (*—4,075 0 0*)			
	1,161,971 0 0		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service	1,927,641 17 2		
Wound Pensions and Gratuities	11,576 2 11		
Compassionate Allnces. of Officers removed from Service, &c.	1,221 15 11		
Pensions of Non-commissioned Officers and men	1,017 8 8		
Pensions of Widows and Families of Officers killed in action or otherwise in the discharge of duty	128,074 3 1		
Pensions of Widows & Families of Officers, &c., of Indian Service	91,100 2 2		
Cost of Medals, &c.	30 12 4		
Gratuities: Army	2,251 5 7		
Gratuities to Widows and Families of Officers killed in action	125 0 0		
Medical treatment of retired Officers, &c.	9,476 4 7		
	3,334,485 12 5		
Indian Military Service Family Pensions	244,390 0 4		
		3,578,875 12 9	
		7,230,261 3 5	
ROYAL AIR FORCE:			
Effective charges:			
Payments to the Air Ministry in respect of personnel serving in India: For the year 1930–31	110,000 0 0		
Discharge Gratuities, 1929–30	1,071 0 0		
Furlough allowances	10,234 17 4		
Cost of Sea Transport	21,327 6 3		
National Health Insurance:	£ s. d.		
1930	900 0 0		
1931	300 0 0		
1929 (Balance)	23 6 0		
	1,223 6 0		
Unemployment Insurance (1929–30)	1,117 0 0		
Payment to Ministry of Health under Contributory Pensions Act (of which a moiety is recovered from issues of pay)	3,669 18 0		
Marriage allowances and allotments	73,483 14 2		
Educational Charges	3,141 7 0		
Consoldtd. Clothing Allnces. of Airmen proceeding to India	1,176 15 9		
Stores taken to India with Airmen:	£ s. d.		
Clothing	502 17 9		
Ordnance	179 13 3		
	682 11 0		
Miscellaneous expenditure	1,380 2 4		
Non-Effective charges: Payment to the Air Ministry in respect of personnel serving in India	19,500 0 0		
		248,007 17 10	
MARINE:			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	101,032 13 9		
Royal Indian Marine Furlough Pay	17,135 8 6		
Miscellaneous expenditure	6,422 12 7		
	124,590 14 10		
	£ s. d.		
Royal Indian Marine Retired Pay	50,837 3 5		
Indian Navy Retired Pay	52 6 7		
	50,889 10 0		
		175,480 4 10	
MILITARY ENGINEER SERVICES:			
Furlough Pay of personnel of the Royal Engineers	26,143 9 2		
Miscellaneous expenditure	340 4 5		
		26,483 13 7	
			7,680,232 19 8
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)		£	24,384,960 8 11

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£ s. d.
Brought forward - - - -	3,178,872 2 11

RECEIPTS—*continued.*

DEBT.

PERMANENT DEBT INCURRED:

	For Railway Construction. £ s. d.	For General Purposes. £ s. d.	£ s. d.	£ s. d.
India 6 per cent. Bonds: Loan of £7,000,000 created under East India Loans Act, 1923, and previous Acts, and issued in May 1930:				
Receipts in the year - - -	5,940,000 0 0	990,000 0 0	6,930,000 0 0	
India 6 per cent. Bonds: Loan of £12,000,000 created under East India Loans Act, 1923, and previous Acts, and issued in October 1930:				
Receipts in the year - - -	11,000,000 0 0	1,000,000 0 0	12,000,000 0 0	
India 5½ per cent. Stock (1936–38): Loan of £12,000,000 created under East India Loans Act, 1923, and previous Acts, and issued in February 1931:				
Receipts in the year - - -	8,626,977 15 6	—	8,626,977 15 6	
Discount written off to Revenue in the year in respect of the following Loans:				
Loan created under East India Loans Act, 1910, and previous Acts:				
£10,000,000 India 5½ per cent. Stock issued in December 1921 -	79,699 6 11	—		
Loans created under East India Loans Act, 1922, and previous Acts:				
£12,500,000 India 5½ per cent. Stock issued in June 1922 - -	63,062 5 11	—	142,761 12 10	
£20,000,000 India 4½ per cent. Stock issued in November 1922 -	47,575 5 4	22,906 12 1		
£20,000,000 India 4½ per cent. Stock issued in May 1923 - -	41,713 16 6	7,361 5 3	119,556 19 2	
Loans created under East India Loans Act, 1923, and previous Acts:				
£7,500,000 India 4½ per cent. Stock issued in January 1928 - -	10,070 0 11	—		
£10,000,000 India 4½ per cent. Stock issued in January 1929 - -	14,320 5 10	—	24,390 6 9	
£6,000,000 India 6 per cent. Bonds issued in February 1930 - -	19,439 9 5	—	19,439 9 5	
£7,000,000 India 6 per cent. Bonds issued in May 1930 - -	7,926 17 3	1,321 2 11	9,248 0 2	
FLOATING DEBT INCURRED:				
India Bills: Principal Account - - - -		4,046,958 17 11		
Loan from Imperial Bank of India - - - -		6,000,000 0 0	10,046,958 17 11	
UNFUNDED DEBT:				
Indian Military Widows' and Orphans' Fund (Sterling Branch):				
Subscriptions and interest on balances - - -		57,381 14 7		
Superior Services (India) Family Pension Fund:				
Subscriptions and interest on balances - - -		60,120 2 6	117,501 17 1	
				38,036,834 18 10
Carried forward - -			£	41,215,707 1 9

on account of the Central Government of India, from 1st April 1930 to 31st March 1931—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - -							24,384,960	8	11
DISBURSEMENTS—*continued.*									
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.									
RAILWAY CAPITAL ACCOUNT:									
CONSTRUCTION OF STATE RAILWAYS:									
State Railways worked by the State: Southern Punjab Railway:									
Proceeds of sale of furniture - - - - -	-	-	-	*—75*	*1*	*0*			
State Railways worked by Companies:									
Stores, Establishment Charges, &c.:									
Assam-Bengal Railway - - - - -	85,195	13	4						
Bengal-Nagpur Railway - - - - -	428,910	17	8						
*Bengal and North-Western Railway - - -	155,522	0	0						
Bombay Baroda and Central India Railway - -	533,245	17	10						
Madras and Southern Mahratta Railway - - -	344,326	3	5						
*Rohilkund and Kumaon Railway - - - -	23,144	19	6						
South Indian Railway - - - - - -	542,625	12	10						
				2,112,971	4	7			
POSTS AND TELEGRAPHS CAPITAL OUTLAY:									
INDO-EUROPEAN TELEGRAPH DEPARTMENT:									
Proceeds of sale - - - - - - -	*—450,000*	*0*	*0*						
Payment to Foreign Office in respect of Kerman-Bunder-Abbas line - - - - - - -	18,993	6	8						
Fee of Accountant in respect of disposal of undertaking -	2,100	0	0						
Honorarium to Director-in-Chief, Indo-European Telegraph Department - - - - - -	774	0	0						
				—428,132	*13*	*4*			
CIVIL WORKS:									
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:									
Allowances of architects, &c. - - - - - -				7,311	15	9			
							1,692,075	6	0
DEBT.									
PERMANENT DEBT DISCHARGED:									
£153 1*s.* 10*d.* India 7 per cent. Stock discharged (at 102) - - -				156	3	0			
Capital portion of Annuities created in purchase of Railways (*see* details on page 24):	£	s.	d.						
East Indian Railway - - - - -	428,253	4	6						
Eastern Bengal Railway - - - -	40,814	4	6						
Great Indian Peninsula Railway - - - -	754,038	9	1						
Madras Railway - - - - -	195,802	8	6						
Scinde Punjab and Delhi Railway - - -	124,950	6	0						
				1,543,858	12	7			
Purchase of India 5½ per cent. Stock with the State Railways Sinking Funds (*see* details on page 24) - - -	200,000	0	0						
Purchase of India 5½ per cent. Stock with the Discount Sinking Funds (*see* pages 5 and 7) - - - -	—								
				200,000	0	0			
				1,744,014	15	7			
FLOATING DEBT DISCHARGED:									
India Bills: Principal Account - - - -	6,000,000	0	0						
Loan from Imperial Bank of India - - - -	6,000,000	0	0						
				12,000,000	0	0			
UNFUNDED DEBT:									
Indian Military Widows' and Orphans' Fund (Sterling Branch)	3,021	13	9						
Superior Services (India) Family Pension Fund - -	3,183	1	1						
Southern Punjab Railway: Portion of purchase price -	1,956,631	8	0						
				1,962,836	2	10			
							15,706,850	18	5
Carried forward - -							41,783,886	13	4

* Although for convenience the Bengal and North-Western and Rohilkund and Kumaon Railways are classed among the State Railways, a portion of each system is the property of the Company.

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - -							41,215,707	1	9
RECEIPTS—*continued.*									
DEPOSITS AND ADVANCES (for details of Balances, *see* page 26).									
GOLD STANDARD RESERVE:									
Cost price of—									
£53,525,000 British Treasury Bills maturing or realised -	53,249,996	14	5						
£225,000 Australian Treasury Bills maturing - -	221,793	4	9						
Redemption money of—									
£1,500,000 Treasury 5½ per cent. Bonds, maturing 15th May 1930 - - - - - - - -	1,500,000	0	0						
Proceeds of sale of—									
£1,750,000 Treasury 4½ per cent. Bonds, 1930–32 - -	1,780,835	3	4						
£3,779,000 Treasury 4 per cent. Bonds, 1931–33 - -	3,800,641	17	10						
£4,670,000 Treasury 5 per cent. Bonds, 1933–35 - -	4,837,978	5	6						
	65,391,245	5	10						
Dividends on investments, discount on Treasury Bills, &c. -	1,468,942	13	9						
				66,860,187	19	7			
GOLD STANDARD RESERVE: REVENUE EQUALISATION FUND:									
Discount on Treasury Bills - - - - -	9,046	8	4						
British Treasury Bills maturing or realised - - -	2,120,398	13	8						
				2,129,445	2	0			
PAPER CURRENCY RESERVE:									
British Treasury Bills maturing or realised - - -	3,353,956	19	7						
Transfer from Home Treasury Balance - - -	1,642,145	12	0						
				4,996,102	11	7			
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:									
Repayment by the Imperial Government of:									
Expenditure in England in connection with									
Pay of Indian Army officers lent to H.M. Government -	2,345	7	5						
Pay of Second Lieutenants on appointment to the Indian Army	1,251	1	2						
Sums advanced by H.M. Treasury in connection with the Round Table Conference - - - - -	35,000	0	0						
Miscellaneous - - - - - -	2,548	16	3						
				41,145	4	10			
SUSPENSE ACCOUNTS:									
Bengal and North-Western Railway, appropriation from Revenue in respect of Discount on the 5 per cent. Debenture Stock (State Portion) - - - - -	1,508	11	5						
Miscellaneous - - - - - - -	18,884	1	0						
				20,392	12	5			
MISCELLANEOUS DEPOSITS:									
British Income Tax collected on behalf of H.M. Imperial Government - - - - - - -	817,955	10	8						
Receipts in respect of the Currie Scholarship - - -	44	6	4						
Receipts in respect of the Norman Memorial Fund - -	16	16	0						
Receipts in respect of Sir Pertab Singh Memorial Fund -	300	0	0						
Receipts in respect of the Pollock Memorial Fund - -	18	4	0						
Insurance premiums deducted from salaries of India Office Establishment for payment to Civil Service Insurance Society - - - - - - -	4,208	5	9						
Hospital Saving Association - - - - -	165	18	0						
Post Office Sanatorium Society - - - -	12	1	6						
Miscellaneous - - - - - - -	114,927	3	11						
				937,648	6	2			
							74,984,921	16	7
Carried forward - - - -						£	116,200,628	18	4

on account of the Central Government of India, from 1st April 1930 to 31st March 1931—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - -							41,783,886	13	4
DISBURSEMENTS—*continued.*									
DEPOSITS AND ADVANCES (for details of Balances, *see* page 26).									
GOLD STANDARD RESERVE:									
Investments in the purchase of									
£56,040,000 British Treasury Bills - - -	55,770,459	11	5						
£225,000 Australian Treasury Bills - - -	221,793	4	9						
£3,000,000 Treasury 5 per cent. Bonds (1933-35) -	3,057,146	8	4						
	59,049,399	4	6						
Appropriation to Revenue - - - - -	1,566,251	18	6						
Transfer to Home Treasury Balance - - - - -	6,247,200	0	0						
				66,862,851	3	0			
GOLD STANDARD RESERVE: REVENUE EQUALISATION FUND:									
Investments in British Treasury Bills - - -	2,099,508	18	5						
Transfer to Revenue - - - - - -	33,748	1	6						
				2,133,256	19	11			
PAPER CURRENCY RESERVE:									
Investments in British Treasury Bills - - -	3,239,661	3	5						
Transfer to Home Treasury Balance - - - -	1,756,441	8	2						
				4,996,102	11	7			
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:									
Recoverable from the Imperial Government:									
Expenditure in England in connection with									
Pay of Indian Army Officers lent to Imperial Government - - - - - - - -	1,691	15	5						
Pay of Second Lieutenants on appointment to Indian Army	1,237	16	5						
Round Table Conference - - - - -	31,651	13	8						
Miscellaneous - - - - -	2,111	16	0						
				36,693	1	6			
SUSPENSE ACCOUNTS:									
Miscellaneous - - - - - - - -	-		-	10,110	10	0			
MISCELLANEOUS DEPOSITS:									
British Income Tax paid to H.M. Imperial Government -	812,649	13	9						
Currie Scholarship for Indian Forest Students - -	9	14	11						
Norman Memorial Fund - - - -	16	10	0						
Pollock Memorial Fund - - - - -	18	0	0						
Sir Pertab Singh Memorial Fund - - -	200	0	0						
Insurance Premiums paid to Civil Service Insurance Society -	4,257	15	10						
Hospital Saving Association - - - - -	163	14	6						
Post Office Sanatorium Society - - - -	12	1	6						
Miscellaneous - - - - -	24,758	4	7						
				842,085	15	1			
							74,881,100	1	1
Carried forward - - - - -						£	116,664,986	14	5

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India.

							£	s.	d.
Brought forward									116,200,628	18	4

RECEIPTS—*continued.*

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA:

	£	s.	d.	£	s.	d.
REMITTANCE ACCOUNT:						
Receipts from Imperial Government Departments:						
War Office:						
Expenditure in India in connection with						
Shanghai Defence Force	*—3,980*	*16*	*5*			
Military Expenditure at Aden	8,075	9	10			
Remittances paid in India on behalf of the Asiatic Artillery at Hong Kong and Singapore	18,208	9	10			
Enlistment of Indians for service in the Colonies	1,548	0	6			
Sums due to Officers and others serving in India	63,068	10	6			
Additional Indian Troops lent for service at Hong Kong	1,682	18	7			
Pensions issued in India	53,492	3	10			
				142,094	16	8
Air Ministry:						
Expenditure in India in connection with						
Military Expenditure at Aden	1,555	1	1			
Expenditure in Iraq	1,538	0	0			
Funds supplied to the Royal Air Force, Iraq	540,000	0	0			
Funds for Command Accountant, R.A.F., Aden	188,250	0	0			
Sums due to Officers and others residing in India	833	7	6			
Airship Base at Karachi	4,475	0	1			
				736,651	8	8
Admiralty:						
Advances in India on account of Naval Services	114,326	2	4			
Pensions issued in India	1,068	3	6			
				115,394	5	10
Foreign Office:						
Moiety of expenditure in India in connection with Persian Gulf Radio Offices	-	-	-	1,020	17	10
Board of Trade:						
Transports	6,536	1	2			
Lighthouses in the Red Sea	5,827	8	9			
Balances on Indian Shipping Masters' Accounts	2,544	12	10			
				14,908	2	9
Sundry Departments and Dominion Governments:						
Postal and Money Order transactions with Colonial Administrations	512,491	9	1			
Pensions, &c., issued in India on behalf of H.M. Paymaster General	10,064	4	3			
Payments in India chargeable to Ministry of Pensions	41,167	7	1			
Advances in India on account of Emigration of Coolies	47,972	11	1			
Political Expenditure at Aden	11,135	12	8			
Bills and Telegraphic Transfers drawn on India by the High Commissioner for Iraq	86,250	0	0			
Opium shipped to the Governments of Hong Kong and the Straits Settlements	403,347	18	4			
Expenditure in connection with Dominion Officers serving in India	6,456	1	3			
Miscellaneous advances in India	113,010	16	1			
				1,231,895	19	10
				2,241,965	11	7
Other Remittance transactions:						
Opium shipped to Siam				309,706	5	0
Allotments paid in India				18	4	0
Government of India Rupee Loans				6,126	3	6
Indian Military Widows' and Orphans' Fund (Rupee Branch)				104	7	7
Sundry Provident Funds				279	4	4
Miscellaneous receipts				59,757	1	11
Exchange Adjustments on Remittance Transactions				2	12	3
Carried forward			£	2,617,959	10	2	116,200,628	18	4

on account of the Central Government of India, from 1st April 1930 to 31st March 1931—*continued.*

	£	s.	d.	£	s.	d.
Brought forward - - - -				116,664,986	14	5

DISBURSEMENTS—*continued.*

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA:

REMITTANCE ACCOUNT:

Payments to Imperial Government Departments:	£	s.	d.	£	s.	d.
War Office:						
Miscellaneous Remittances from India - - -	19,006	13	0			
Effects of deceased Officers and men of the British Army -	6,774	18	2			
Air Ministry:						
Miscellaneous Remittances from India - - -	4,869	3	11			
Board of Trade:						
Basses and Minicoy Light Dues - - - -	2,614	14	7			
Sundry Departments and Dominion Governments:						
Postal and Money Order transactions with the United Kingdom	420,000	0	0			
Unemployment Insurance: Sale of stamps in India - -	242	8	6			
National Health Insurance: Sale of stamps in India -	57	13	4			
Miscellaneous transactions to be brought to charge or recovered in India - - - - - -	44,992	11	0			
				498,558	2	6
Other Remittance transactions:						
Remittances of British and Indian Services - - - - -				1,532	12	2
Remittances by British Troops for deposit in the Post Office Savings Bank or investment in British Securities - - - - - - -				97,216	14	10
Remittances: Indo-European Telegraph - - - - - -				2,815	10	0
Rohilkund and Kumaon Railway Company:						
Interest on 4 per Cent. Debenture Stock allocated to State Works and on Capital Overdrafts provided by Company - - - - - -				27,805	0	9
Telegraphic Transfers drawn by His Majesty's Minister at Tehran, in respect of advances made on Indian account - - - - - -				37,000	0	0
Pay and Pensions chargeable to Native States, Local Funds, &c. - -				2,615	19	4
Transfer from India of transactions on account of the Indian Military Widows' and Orphans' Fund (Sterling Branch) - - - - - -				36,492	7	6
Transfer from India of transactions on account of the Superior Services (India) Family Pension Fund - - - - - - - -				33,438	17	11
Expenses of Indian Cadets at Sandhurst - - - - -				404	1	11
Miscellaneous payments to be brought to charge or recovered in India - -				38,547	5	0
Exchange adjustments on Remittance Transactions - - - -				0	6	2
Carried forward - £				776,426	18	1	116,664,986	14	5

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£ s. d.	£ s. d.
Brought forward - -	2,617,959 10 2	116,200,628 18 4
RECEIPTS—*continued.*		
REMITTANCE—*continued.*		
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA—*continued.*		
SECRETARY OF STATE'S BILLS AND OTHER TRANSFERS:		
Sterling purchased in India - - - - - - -	5,395,000 0 0	
Sale of silver - - - - - - - - -	2,352,141 2 0	
Transfers through Paper Currency Reserve - - - - -	1,756,441 8 2	
Transfers through Gold Standard Reserve - - - - -	6,247,200 0 0	
		18,368,742 0 4
TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT -	£	134,569,370 18 8
RECEIPTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (For details *see* pages 31 to 38.)		
Bombay - - - - - - - - -	3 17 0	
Bengal - - - - - - - - -	602 6 6	
United Provinces of Agra and Oudh - - - -	603 13 0	
Punjab - - - - - - - - -	1,910 1 0	
Assam - - - - - - - - -	38 18 10	
		3,158 16 4
TOTAL RECEIPTS - - - - - -	£	134,572,529 15 0
Balance on the 1st April 1930, held as follows: —		
Cash at the Bank of England and in the hands of Sub-Accountants -	1,046,823 12 7*	
British Treasury Bills - - - - - - -	5,123,273 19 8	
		6,170,097 12 3
	£	140,742,627 7 3

* Including £3,748 10*s.* 7*d.* uninvested cash of the Gold Standard Reserve.

INDIA OFFICE,
August 1931.

on account of the Central Government of India, from 1st April 1930 to 31st March 1931—*continued.*

	£	s.	d.	£	s.	d.
Brought forward - -	776,426	18	1	116,664,986	14	5
DISBURSEMENTS—*continued.*						
REMITTANCE—*continued.*						
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA—*continued.*						
SECRETARY OF STATE'S BILLS AND OTHER TRANSFERS:						
Transfers through Paper Currency Reserve - - - - - -	1,642,145	12	0			
Bills of Exchange and Telegraphic Transfers on London sold in India - -	5,733,625	19	2			
				8,152,198	9	3
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA - - - - - - - - - - - - -				10,388,123	16	4
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT - £				135,205,309	0	0
DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (For details *see* pages 30 to 38.)						
Madras - - - - - - - - - -	14,946	10	7			
Bombay - - - - - - - - -	24,170	12	3			
Bengal - - - - - - - - -	18,727	4	6			
United Provinces of Agra and Oudh - - -	37,368	4	6			
Punjab - - - - - - - - -	35,621	5	1			
Burma - - - - - - - - -	27,815	17	1			
Bihar and Orissa - - - - - -	10,798	14	5			
Central Provinces and Berar - - - - -	14,189	10	7			
Assam - - - - - - - -	7,143	11	10			
				190,781	10	10
TOTAL DISBURSEMENTS - - - - - £				135,396,090	10	10
Balance on the 31st March 1931, held as follows:—						
Cash at the Bank of England and in the hands of sub-accountants -	1,050,781	4	3*			
British Treasury Bills - - - - -	4,295,755	12	2			
				5,346,536	16	5
£				140,742,627	7	3

* Including £1,085 7*s.* 2*d.* uninvested cash of the Gold Standard Reserve.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
29th February 1932.

W. A. STURDY,
Auditor.

APPENDIX I.

A.—Statement showing the details of the payments on pages 6 and 17 in respect of *Annuities created in purchase of Railways.*

	Annual amount of Annuity.	Adjustments in respect of Unclaimed Annuity, &c.	*Contribution towards management, &c., in respect of Annuity redeemed.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
East Indian Railway: Annuity terminating in 1953, at the rate of 5*l.* 12*s.* 6*d.* for 100*l.* Stock of the Company	1,145,287 18 10	*–1,392 7 6*	1,375 1 10	1,145,270 13 2
Eastern Bengal Railway: Annuity terminating in 1957, at the rate of 6*l.* 3*s.* 4·79*d.* for 100*l.* Stock of the Company	116,850 14 8	*–25 4 7*	36 11 4	116,862 1 5
Great Indian Peninsula Railway: Annuity terminating in 1948, at the rate of 6*l.* 13*s.* 6·776*d.* for 100*l.* Stock of the Company	1,268,516 0 6	*–50 2 6*	15 4 9	1,268,481 2 9
Madras Railway: Annuity terminating in 1956, at the rate of 5*l.* 7*s.* 10·795*d.* for 100*l.* Stock of the Company	488,381 5 8	*–4 7 4*	19 6	488,377 17 10
Scinde Punjab and Delhi Railway: Annuity terminating in 1958, at the rate of 5*l.* 3*s.* 3·141*d.* for 100*l.* Stock of the Company	371,361 3 6	*–89 1 7*	57 5 2	371,329 7 1
£	3,390,397 3 2	*–1,561 3 6*	1,485 2 7	3,390,321 2 3*

* Charged as Capital redeemed during 1930–31, *see* page 15, £1,543,858 12*s.* 7*d.*, Interest on Capital, *see* page 4, £1,846,462 9*s.* 8*d.*

B.—Statement showing the details of the payment on page 17, under Permanent Debt Discharged in respect of *State Railways—Sinking Funds.*

	Stock purchased and cancelled.	Cost.		
	India 5½ per cent. Stock.	East Indian Railway.	Eastern Bengal Railway.	Scinde Punjab and Delhi Railway.
State Railways—Sinking Funds: *Created pursuant to Acts 42 & 43 Vict. c. 206. s. 51, and 44 & 45 Vict. c. 53, s. 2 (a)*				
East Indian Railway	£ s. d. 117,470 7 6	£ s. d. 119,050 0 0	£ s. d. —	£ s. d. —
Eastern Bengal Railway	9,423 5 8	—	9,550 0 0	—
Scinde Punjab and Delhi Railway	70,452 12 8	—	—	71,400 0 0
£	197,346 5 10	119,050 0 0	9,550 0 0	71,400 0 0
			£200,000 0 0	

C.—STATEMENT showing the details of the payments on page 5 under the RAILWAY REVENUE ACCOUNT in respect of *State Railways—Interest on Debt.*

	Bombay Baroda and Central India Railway.	East Indian Railway. *	Eastern Bengal Railway (including Bengal Central Railway). *	Great Indian Peninsula Railway (including Indian Midland Railway).	Madras Railway.	Oude and Rohilkund Railway.	Scinde Punjab and Delhi Railway. *	South Indian Railway.	Burma Railways.	Total.
STATE RAILWAYS—INTEREST ON DEBT:	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
On India 5½ per Cent. Stock	—	*—17,668 5 2*	*—1,317 18 4*	—	—	*—2,827 18 11*†	*—11,509 7 6*	—	—	
On India 4½ per cent. Stock	—	—	—	—	—	*—192 7 0*	—	—	—	
On India 3½ per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and portion of the Capital Stock of the Indian Midland Railway Company	58,635 3 4	258,952 5 4	14,050 14 8	18,364 18 0	31,314 18 0	*—3,371 19 8*†	112,135 2 8	—	—	
On India 3 per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and for purchase of Undertakings of Railway Companies	326,448 7 8	*—18,255 10 0*	13,464 4 8	97,396 10 0	—	308,934 4 8	*—15,261 3 4*	119,886 13 8	—	
On India 2½ per Cent. Stock issued in redemption of portion of Debentures and Debenture Stock	—	*—3,799 16 0*	*—283 8 0*	—	—	10,763 1 4	*—2,487 7 0*	7,623 13 0	—	
On unredeemed Annuity Capital outstanding on 31st March 1924	—	817,033 2 0	84,693 3 10	636,730 2 8	330,878 12 2	—	272,761 13 10	—	—	
	385,083 11 0	1,036,361 16 2	110,606 16 10	752,991 10 8	362,193 10 2	313,305 0 5	355,638 18 8	127,510 6 8	—	3,443,691 10 7
On Railway Debenture Stock	—	707,053 3 8	13,946 6 7	230,555 13 9	—	—	—	19,124 19 6	37,499 9 9	1,008,179 13 3
£	385,083 11 0	1,743,414 19 10	124,553 3 5	983,547 4 5	362,193 10 2	313,305 0 5	355,638 18 8	146,635 6 2	37,499 9 9	4,451,871 3 10

* Sinking Funds were established in connection with these Railways to redeem India 3½ and 3 per Cent. Stock issued in lieu of Annuity or Debenture Stock. These Funds have been applied to the purchase of India Stock of the denomination offering the best yield. The minus figures represent the interest on India 5½ and 2½ per Cent. Stock so purchased, and on India 3 per Cent. Stock purchased in excess of the amount issued.

† The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been partly applied to the redemption of India 5½, 4½ and 3½ per Cent. Stock instead of India 3 per Cent. Stock.

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India, on account of the Central Government of India, from 1st April 1930 to 31st March 1931—*continued* (Appendix).

APPENDIX II.

STATEMENT showing the Balances on Accounts included under "DEPOSITS AND ADVANCES" (*see* pages 18 and 19).

DEBIT BALANCES.

	Balance, 31st March 1930.	Transactions during 1930–31.		Balance, 31st March 1931.
		Payments.	Receipts.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Pay of Second Lieutenants on appointment	535 17 3	1,237 16 5	1,251 1 2	522 12 6
Pay of Indian Army Officers lent to Imperial Government	830 16 11	1,691 15 5	2,345 7 5	177 4 11
Accounts with Imperial Government: Miscellaneous	859 1 4	2,111 16 0	2,548 16 3	422 1 1
Round Table Conference	—	31,651 13 8	35,000 0 0	*—3,348 6 4*
Expenditure consequent on disturbances in Persia	17,938 4 9	—	—	17,938 4 9
Suspense: Miscellaneous	13,927 16 4	10,110 10 0	18,884 1 0	5,154 5 4
Mysore Debenture Stock Sinking Fund—Investment Account	59,697 16 5*	—	—	59,697 16 5*
Pollock Memorial Fund: Investment Account	356 10 9	—	—	356 10 9
TOTAL £	94,146 3 9	46,803 11 6	60,029 5 10	80,920 9 5

CREDIT BALANCES.

Bengal and North-Western Railway 5 per cent. Debenture Stock (State portion) Discount Sinking Fund	5,470 14 11	—	1,508 11 5	6,979 6 4
Currie Scholarship for Forest Students	132 14 4	9 14 11	44 6 4	167 5 9
Norman Memorial Fund	6 17 8	16 10 0	16 16 0	7 3 8
Sir Pertab Singh Memorial Fund	450 0 0	200 0 0	300 0 0	550 0 0
Pollock Memorial Fund	357 1 9	18 0 0	18 4 0	357 5 9
Mysore Debenture Stock Sinking Fund	59,697 16 5*	—	—	59,697 16 5*
Income Tax	2,185 3 0	812,649 13 9	817,955 10 8	7,490 19 11
Hospital Saving Association	37 4 6	163 14 6	165 18 0	39 8 0
Post Office Sanatorium Society	—	12 1 6	12 1 6	—
Civil Service Insurance Society	916 15 9	4,257 15 10	4,208 5 9	867 5 8
Miscellaneous Deposits	3,187 18 7	24,758 4 7	114,927 3 11	93,356 17 11
TOTAL £	72,442 6 11	842,085 15 1	939,156 17 7	169,513 9 5

* The value of £31,300 Bombay City Improvement Trust 4 per cent. Debentures, purchased in India but held in this country, has not been recorded in the Home Accounts, and, therefore, is not included in this balance.

STATEMENT OF VOTED EXPENDITURE included in the Disbursements of the SECRETARY OF STATE IN COUNCIL OF INDIA from 1st April 1930 to 31st March 1931.

CENTRAL GOVERNMENT OF INDIA.

EXPENDITURE.

	£ s. d.	£ s. d.
CUSTOMS:		
Contribution to the International Customs Tariffs Bureau, 1930–31		216 15 5
TAXES ON INCOME: Expenditure in connection with appeals from India		1,009 14 1
FOREST: Subscription of Forest Research Institute, Dehra Dun, to International Union of Forest Research Organisations		4 15 10
RAILWAY REVENUE ACCOUNT:		
STATE RAILWAYS: WORKING EXPENSES:		
Rental paid to the South Behar Railway Company	30,000 0 0	
Miscellaneous expenditure:		
Expenses in connection with an appeal case	78 14 3	
Miscellaneous charges	4 17 2	
	30,083 11 5	
MISCELLANEOUS RAILWAY EXPENDITURE:		
Pensions of former employees in London Offices of East Indian Railway and Great Indian Peninsula Railway	165 8 3	
Portion of contribution to Overseas Mechanical Transport Fund	800 0 0	
Expenses in connection with recruitment	25 10 10	
Expenses in connection with advertising	124 4 4	
Expenses in connection with Rohilkund and Kumaon Railway arbitration	134 9 0	
Pensionary charges of military officers in respect of railway employment	168 0 3	
Miscellaneous charges	46 7 4	
		31,547 11 5
POSTS AND TELEGRAPHS REVENUE ACCOUNT:		
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:		
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	22,000 0 0	
Miscellaneous expenditure	314 17 8	
INDO-EUROPEAN TELEGRAPH DEPARTMENT:		
Miscellaneous expenditure	974 14 1	
		23,289 11 9
CAPITAL OUTLAY ON POSTS AND TELEGRAPHS:		
INDO-EUROPEAN TELEGRAPH DEPARTMENT:		
Instalment of the repayment of Loan from His Majesty's Treasury towards the construction of the Arabistan Line	458 6 8	
Deduct: Contribution by His Majesty's Treasury towards the maintenance of the Arabistan Line	*137 10 0*	
		320 16 8
INTEREST ON ORDINARY DEBT:		
Management of Debt	90,355 3 2	
Expenses in connection with issue of 6 per cent. Bonds (1933–35)	109,934 15 0	
Expenses in connection with issue of 6 per cent. Bonds (1935–37)	188,828 17 6	
Expenses in connection with issue of 5½ per cent. Stock (1936–38)	200,793 13 3	
Cost of advertisement, &c. of 6 per cent. Bonds (1933–35)	1,464 18 6	
Cost of advertisement, &c. of 6 per cent. Bonds (1935–37)	1,370 2 0	
Cost of advertisement, &c. of 5½ per cent. Stock (1936–38)	3,603 18 1	
Stamp duty on Transfers and Powers of Attorney, &c.	11,838 19 0	
		608,190 6 6
GENERAL ADMINISTRATION:		
England:		
Law Charges	197 13 3	
Postage and Telegrams to India and other places abroad	7,707 13 3	
Office contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements, and petty charges	25,724 2 10	
	33,629 9 4	
Deduct: Contribution by His Majesty's Treasury	*9,083 0 0*	
		24,546 9 4
India:		
Miscellaneous: Indian Civil Service (Examination expenses) and miscellaneous expenditure		3,874 5 5
POLICE:		
Examination expenses in connection with appointments to the Police Service		206 11 3
Carried forward	£	693,206 17 8

EXPENDITURE—*continued.*

	£	s.	d.	£	s.	d.
Brought forward				693,206	17	8
SCIENTIFIC DEPARTMENTS:						
Expenses attending the preparation of "Fauna Indica"	1,886	5	0			
Subscription for 1931 to International Union of Geodesy and Geophysics, International Astronomical Union and International Research Council	793	3	7			
Contribution towards expenses of the Indian Section of the Imperial Institute	1,200	0	0			
Contingent expenses of the India Museum Collection at Kew	300	1	4			
Miscellaneous expenditure	26	19	6			
				4,206	9	5
MEDICAL:						
Cost of the maintenance of a Lunatic at the Coton Hill Hospital, Stafford	-	-	-	83	0	0
PUBLIC HEALTH:						
Contribution towards International Bureau of Public Health for 1930	600	0	0			
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board	125	0	0			
Expenses at Jeddah in connection with the Indian Pilgrimage	3,431	15	3			
Pay of an officer on leave from India	211	10	1			
Miscellaneous expenditure	40	3	0			
				4,408	8	4
AGRICULTURE:						
Contribution to International Veterinary Bureau	298	18	6			
Contribution towards the expenses of a British Representative on the Permanent Committee of the International Institute of Agriculture at Rome	112	18	7			
Miscellaneous expenditure	5	5	0			
				417	2	1
AVIATION:						
Share of expenditure in respect of the International Commission for Air Navigation, 1930	143	1	0			
Moiety of salary and allowances of officer in charge of Civil Aerodrome, Karachi	325	0	0			
				468	1	0
MISCELLANEOUS DEPARTMENTS:						
Expenditure of the India Office Library	2,372	13	1			
Expenditure of the Record Department of the India Office	197	18	1			
Grant to the Royal Asiatic Society	315	0	0			
Grant in aid of the publication of the "Encyclopædia of Islam"	240	0	0			
				3,125	11	2
MINT: Cost of assay of Indian coins	-	-	-	4	15	10
CIVIL WORKS:						
Contribution to the British Engineering Standards Association	500	0	0			
Miscellaneous expenditure	29	0	6			
				529	0	6
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Pensions of Military Officers in respect of civil employment	-	-	-	1,320	13	0
STATIONERY AND PRINTING:						
Stationery, Printing and Bookbinding for the India Office, &c.	10,207	1	3			
Deduct: Contribution by His Majesty's Treasury	*—3,496*	*0*	*0*			
				6,711	1	3
MISCELLANEOUS:						
Contribution towards expenses of the Secretariat of the League of Nations	60,783	12	8			
League of Nations Assembly and Committees	515	9	9			
International Labour Conference	268	4	3			
Indian Statutory Commission	610	3	5			
Indian Central Committee	343	1	4			
Round Table Conference	16,597	1	4			
Conference on Codification of International Law	179	14	10			
Imperial Conference	313	4	7			
Indian Banking Conference	1,346	19	1			
Royal Commission on Labour in India	1,341	6	1			
Contribution towards the School of Oriental Studies	1,250	0	0			
Relief and repatriation of destitute Indians	1,548	11	5			
Commission on pensions and leave allowances paid abroad	492	1	4			
Books and Newspapers supplied to India	199	5	9			
Cost of insignia of Indian Orders	766	0	0			
Charges for actuarial work performed for the India Office	1,051	10	3			
Contribution towards International Copyright Union	115	13	4			
Sundry items	1,456	2	11			
				89,178	2	4
TOTAL VOTED EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)			£	803,659	2	7

			£ s. d.
Brought forward - - -			803,659 2 7
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
RAILWAY CAPITAL ACCOUNT:			
CONSTRUCTION OF STATE RAILWAYS:	£ s. d.		
State Railways worked by State:			
Miscellaneous - - - - - - - - -	*—75 1 0*		
State Railways worked by Companies:			
Stores, Establishment Charges, &c.:			
Assam-Bengal Railway - - - - - -	85,195 13 4		
Bengal-Nagpur Railway - - - - - -	428,910 17 8		
Bengal and North-Western Railway - - - -	155,522 0 0		
Bombay Baroda and Central India Railway - - -	533,245 17 10		
Madras and Southern Mahratta Railway - - - -	344,326 3 5		
Rohilkund and Kumaon Railway - - - - -	23,144 19 6		
South Indian Railway - - - - -	542,625 12 10		
			2,112,896 3 7
POSTS AND TELEGRAPHS:			
INDO-EUROPEAN TELEGRAPH DEPARTMENT:			
Proceeds of sale - - - - - - - - -	*—450,000 0 0*		
Payment to Foreign Office in respect of Kerman-Bander Abbas line - -	18,993 6 8		
Fee of Accountant in respect of disposal of undertaking - - -	2,100 0 0		
			—428,906 13 4
CIVIL WORKS:			
Initial Expenditure on the New Capital at Delhi - - - - - - - -			458 15 6
TOTAL VOTED EXPENDITURE ON ACCOUNT OF THE CENTRAL GOVERNMENT OF INDIA - £			2,488,107 8 4

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF MADRAS, from the 1st April 1930 to the 31st March 1931.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted.	Non-Voted.
	£ s. d.	£ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with Appeals from India	691 7 6	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES:		
Leave salary of Commandant of Governor's Bodyguard	—	216 14 7
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	665 19 10	—
	665 19 10	216 14 7
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	37 10 0	—
Law Charges in connection with Appeals from India	71 8 9	—
Equipment and Voyage Allowance of Judge of High Court on appointment	—	500 0 0
	108 18 9	500 0 0
JAILS AND CONVICT SETTLEMENTS (*Reserved*):		
Leave salary of Officers	328 11 6	—
MEDICAL (*Transferred*):		
Leave salary of an Officer	50 0 8	—
CIVIL WORKS (*Transferred*):		
Law Charges in connection with an Appeal from India	205 6 6	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	2,812 12 6	9,366 18 9
	4,862 17 3	10,083 13 4
TOTAL	£14,946 10 7	

INDIA OFFICE,
August 1931.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
21st January 1932.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BOMBAY, from the 1st April 1930 to the 31st March 1931.

RECEIPTS.

	£ s. d.
MISCELLANEOUS:	
Additional rebate on passages of A.D.C.'s to Governor - -	3 17 0

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:		
Leave salary of member of Executive Council - - -	—	793 11 0
Leave pay, &c., of members of the Governor's Band - -	180 6 7	—
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers - - - - -	564 2 9	—
	744 9 4	793 11 0
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports - - - - - - -	37 10 0	—
Law Charges in connection with Appeals from India - -	131 2 7	—
Equipment and Voyage Allowance of Chief Justice on appointment - - - - - - - - -	—	500 0 0
	168 12 7	500 0 0
POLICE (*Reserved*):		
Outfit allowance of Officers on appointment - - -	—	60 0 0
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pension contributions of Aide-de-Camp to the Governor, lent from Imperial Service - - - - - - - -	—	150 0 0
Pensions of Military Officers in respect of Civil employment -	39 0 0	21,714 19 4
	39 0 0	21,864 19 4
	952 1 11	23,218 10 4
TOTAL - - - -	£24,170 12 3	

INDIA OFFICE,
August 1931.

SIDNEY TURNER,
Accountant-General.

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INDIA AUDIT OFFICE,
21st January 1932.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BENGAL, from the 1st April 1930 to the 31st March 1931.

RECEIPTS.

	£ s. d.
SUPERANNUATION:	
Pensions of military officers in respect of civil employment (writes-back of debits in previous years)	602 6 6

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with Appeals from India	708 10 3	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:		
Leave Salary of Governor — £1,050 0 0		
Leave Salary of Commandant of Body Guard — 665 3 6		
Leave Salary of A.D.C.'s to Governor — 341 4 5	—	2,056 7 11
Leave pay, Marriage Allowances and Allotments, &c., of members of the Governor's Band	53 13 9	—
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	673 16 7	—
	727 10 4	2,056 7 11
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	37 10 0	—
Law charges in connection with an Appeal from India	13 5 9	—
	50 15 9	—
POLICE (*Reserved*):		
Outfit allowance of an Officer on appointment	—	30 0 0
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military and Marine Officers in respect of Civil employment	1,258 16 10	13,895 3 5
	2,745 13 2	15,981 11 4
TOTAL	£18,727 4 6	

INDIA OFFICE,
August 1931.

SIDNEY TURNER,
Accountant-General.

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INDIA AUDIT OFFICE,
21st January 1932.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH, from the 1st April 1930 to the 31st March 1931.

RECEIPTS.

	£ s. d.
EDUCATION:	
Write-back of pay of an officer debited in previous year - -	236 11 0
SUPERANNUATION:	
Pensions of military officers in respect of civil employment (writes-back of debits in previous years) - - - -	367 2 0
	£603 13 0

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with an Appeal from India - -	201 13 8	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:		
Leave salary of member of Executive Council - 774 12 6		
Leave salary of Private Secretary to Governor 594 11 9		
	—	1,369 4 3
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers - - - - - -	803 2 2	—
	803 2 2	1,369 4 3
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports - - - - - -	37 10 0	—
Law Charges in connection with Appeals from India - -	157 13 0	—
	195 3 0	—
JAILS AND CONVICT SETTLEMENTS (*Reserved*):		
Maintenance of convicts transferred from India - - -	208 13 4	—
POLICE (*Reserved*):		
Outfit allowance of Officers on appointment - - -	—	60 0 0
EDUCATION (*Transferred*):		
Leave salary of Officers - - - - - - -	341 10 0	—
MEDICAL (*Transferred*):		
Leave salary of an Officer - - - - - - -	262 10 0	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment -	408 17 7	33,517 10 6
	2,421 9 9	34,946 14 9
TOTAL - - -	£37,368 4 6	

INDIA OFFICE,
August 1931.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
21st January 1932.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE PUNJAB, from the 1st April 1930 to the 31st March 1931.

RECEIPTS.

	£ s. d.
SUPERANNUATION:	
Pensions of Military Officers in respect of Civil employment (writes-back of debits in previous years) - - - -	1,910 1 0

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES:		
Leave salary of A.D.C. to Governor - - - -	—	205 7 1
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers - - - - -	603 6 3	—
	603 6 3	205 7 1
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports - - - - - -	37 10 0	—
Law Charges in connection with Appeals from India - -	406 1 3	—
	443 11 3	—
JAILS AND CONVICT SETTLEMENTS (*Reserved*):		
Maintenance of a convict transferred from India - - -	104 6 8	—
POLICE (*Reserved*):		
Outfit allowances of Officers on appointment - - -	—	120 0 0
MEDICAL (*Transferred*):		
Leave salaries and allowances of Officers - - - -	1,393 17 11	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment -	369 11 2	31,999 13 5
TOTAL EXPENDITURE CHARGEABLE TO REVENUE £	2,914 13 3	32,325 0 6

NOT CHARGEABLE TO REVENUE.

CIVIL WORKS:		
HYDRO-ELECTRIC SCHEME: CAPITAL EXPENDITURE:		
Leave salary and allowances of officers - - -	—	381 11 4
	2,914 13 3	32,706 11 10
TOTAL - - -	£35,621 5 1	

INDIA OFFICE,
August 1931.

SIDNEY TURNER,
Accountant-General.

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INDIA AUDIT OFFICE,
21st January 1932.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BURMA, from the 1st April 1930 to the 31st March 1931.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES:		
Leave salary of Private Secretary to Governor	—	379 9 0
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	595 9 6	—
Cost of passage, &c., of Financial Adviser	—	144 0 1
	595 9 6	523 9 1
POLICE (*Reserved*):		
Outfit allowances of Officers on appointment	—	60 0 0
Leave salaries of Officers	—	2,559 17 3
	—	2,619 17 3
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military and Marine Officers in respect of Civil employment	43 18 5	24,033 2 10
	639 7 11	27,176 9 2
TOTAL	£27,815 17 1	

INDIA OFFICE,
August 1931.

SIDNEY TURNER,
Accountant-General.

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INDIA AUDIT OFFICE,
21st January 1932.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BIHAR AND ORISSA, from the 1st April 1930 to the 31st March 1931.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with Appeals from India:		
Babu Bageswari Charan Singh *v.* Kumar Kamakhya Naraian Singh	885 9 0	—
Babu Bhuneshwar Singh *v.* Kumar Kamakhya Naraian Singh	103 17 6	—
Sri Charu Chandra Ghose *v.* Kumar Kamakhya Naraian Singh	1,300 16 0	—
Babu Nageshwar Bux Roy *v.* Bengal Coal Co.	33 12 0	—
Maharajah Kesho Prasad Singh *v.* Secretary of State	1 0 0	—
	2,324 14 6	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES:		
Leave salary of Private Secretary to Governor	—	288 0 0
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	419 3 8	—
	419 3 8	288 0 0
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	37 10 0	—
Law Charges in connection with Appeals from India	542 1 4	—
	579 11 4	—
MEDICAL (*Transferred*):		
Leave salary of an Officer	453 1 9	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	—	6,734 3 2
	3,776 11 3	7,022 3 2
TOTAL	£10,798 14 5	

INDIA OFFICE,
August 1931.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and is, in my opinion, correct.

INDIA AUDIT OFFICE,
21st January 1932.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR, from the 1st April 1930 to the 31st March 1931.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted.	Non-Voted.
	£ s. d.	£ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with an Appeal from India	249 1 0	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS AND MINISTERS:		
Cost of motor-car for Governor on appointment	—	1,646 17 1
POLICE (*Reserved*):		
Outfit allowance of an Officer on appointment	—	30 0 0
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	531 13 11	11,359 15 1
MISCELLANEOUS (*Reserved*):		
Subventions to Universities for training of Indian Civil Service Probationers	372 3 6	—
	1,152 18 5	13,036 12 2
TOTAL	£14,189 10 7	

INDIA OFFICE,
August 1931.

SIDNEY TURNER,
Accountant-General.

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INDIA AUDIT OFFICE,
21st January 1932.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF ASSAM, from the 1st April 1930 to the 31st March 1931.

RECEIPTS.

	£ s. d.
SUPERANNUATION:	
Pensions of military officers in respect of civil employment (writes-back of debits in previous years) - - - - -	38 18 10

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
GENERAL ADMINISTRATION (*Reserved*):		
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers - - - - - - - -	152 15 9	—
	152 15 9	—
POLICE (*Reserved*):		
Outfit allowance of an Officer on appointment - - -	—	30 0 0
Leave salary of an Officer - - - - - -	—	518 10 6
	—	548 10 6
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment - -	—	6,442 5 7
	152 15 9	6,990 16 1
TOTAL - - -	£7,143 11 10	

INDIA OFFICE,
August 1931.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
21st January 1932.

W. A. STURDY,
Auditor.

No. 2.—APPROPRIATION ACCOUNT of the Secretary of State in Council of India on account of the Central Government of India, for the Year 1930–31.

			Grant.	Expenditure.	Expenditure compared with Grant. Less than granted.	Expenditure compared with Grant. More than granted.
RAILWAY REVENUE ACCOUNT:		£	£	£	£	£
STATE RAILWAYS—INTEREST ON DEBT (Non-voted):						
Bombay Baroda and Central India Railway			*385,125*	*385,084*	*41*	—
Burma Railways			*37,500*	*37,500*	—	—
East Indian Railway			*1,743,450*	*1,743,415*	*35*	—
Eastern Bengal Railway (including Bengal Central Railway) ...			*124,575*	*124,553*	*22*	—
Great Indian Peninsula Railway			*965,175*	*965,182*	—	*7*
Indian Midland Railway			*18,375*	*18,365*	*10*	—
Madras Railway			*362,175*	*362,193*	—	*18*
Oude and Rohilkund Railway			*313,350*	*313,305*	*45*	—
Scinde Punjab and Delhi Railway			*355,650*	*355,639*	*11*	—
South Indian Railway			*146,625*	*146,635*	—	*10*
(1) Interest on Capital Outlay not charged to Revenue.	O. ...	*3,747,000*	*3,783,000*	*4,180,493*	—	*397,493*
	S. ...	*36,000**				
Oude and Rohilkund Railway Discount Sinking Fund.	O. ...	*9,225*	*9,300*	*9,261*	*39*	—
	S. ...	*75**				
			8,244,300	*8,641,625*	*Net excess 397,325*	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES (Non-voted):						
Assam-Bengal Railway	O. ...	*83,025*	*81,525*	*81,545*	—	*20*
	S. ...	*—1,500**				
Bengal-Nagpur Railway			*294,525*	*294,495*	*30*	—
Bengal and North-Western Railway (Tirhoot Railway) ...			*35,025*	*35,000*	*25*	—
" " " " (Sinking Fund)			*1,275*	*1,275*	—	—
Bombay Baroda and Central India Railway			*95,025*	*94,998*	*27*	—
Madras and Southern Mahratta Railway			*285,075*	*285,050*	*25*	—
Ditto (Mysore Railway) ...			*48,000*	*48,000*	—	—
South Indian Railway			*147,450*	*147,480*	—	*30*
Totals ... ... Non-voted	O. ...	*9,197,625*	*9,232,200*	*9,629,468*	*Net excess 397,268*	
	S. ...	*34,575*				

				Excess + Saving −	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or −
STATE RAILWAYS—WORKING EXPENSES:		£	£	£	£	£
GRANT No. 4:						
(2) Miscellaneous	Non-voted S. ...		*675**	*665*	*—10*	—	*+10*
	Voted		825	84	−741	−450*	−291
GRANT No. 5:						
Rental paid to the South Behar Railway Company	Voted ...		30,000	30,000	—	—	—
MISCELLANEOUS RAILWAY EXPENDITURE:						
GRANT No. 11:						
(3) Miscellaneous	Non-voted O. ...	*2,100*	*50,700*	*50,657*	*−43*	—	*−43*
	Non-voted S. ...	*48,600**					
	Voted...		300	1,464	+1,164	+1,275*	−111
GRANT No. 23:							
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:							
Payments under the Postal arrangement with the Lords of His Majesty's Treasury.	Voted ...		22,050	22,000	−50	—	−50
(4) Sundry items	Non-voted S. ...		*150†*	—	*−150*	—	*−150*
	Voted		150	315	+165	—	+165
Totals	Non-voted		*150*	—	*−150*	—	*−150*
	Voted ...		22,200	22,315	+115	—	+115
GRANT No. 24:							
INDO-EUROPEAN TELEGRAPH DEPARTMENT:							
Contingencies	Non-voted O. ...	*3,300*	*3,375*	*3,148*	*−227*	—	*−227*
	Non-voted S. ...	*75*					
	Voted		1,200	974	−226	—	−226
Capital outlay: Repayment on account of loan from H.M. Treasury towards the reconstruction of the Arabistan line.	Voted ...		502	458	−44	—	−44
Deduct: Contribution by H.M. Treasury towards the maintenance of the Arabistan line.	Voted ...		150	137	+13	—	+13
Rounding			23	—	−23	—	−23
Totals	Non-voted		*3,375*	*3,148*	*−227*	—	*−227*
	Voted ...		1,575	1,295	−280	—	−280

* Advised 9th March 1931. † Advised 31st March 1931.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) The final appropriation represented one year's interest at 3·3252 per cent. (the prescribed rate to end of 1916–17) on £55,720,115, the total expenditure to 31st March 1917, *plus* one year's interest at an estimated rate of 5·1777 per cent. on £37,263,265 (£36,167,103, the total expenditure from 1st April 1917 to 31st March 1930, *plus* £1,096,162, moiety of the Revised Estimate for 1930–31). The excess shown resulted from a charge at the rate of 6·248686 per cent. on the amount of the capital expenditure since 31st March 1917, in place of the rate of 5·1777 per cent. The increase in the rate was due to the adoption of a revised basis of calculation. The alteration was made too late to be embodied in a revision of estimates.

(2) Voted.—The largest items of expenditure intended to be met from the Budget provision were the cost of advertising in connection with recruitment and the State Railways' subscriptions to the International Railway Congress Association. Expenditure on advertising during the year was charged to Grant 11, while payment of subscriptions was not made until April 1931. That delay caused the final saving.

(3) Voted.—Of the excess £800 represents the railway share of contributions to the Overseas Mechanical Transport Fund for 1930–31, and a portion of the share for 1929–30. The Budget was framed before it was known that this contribution was in part a railway charge. The balance of the excess is attributable to expenses of arbitration, cost of advertising (vide 2) and to a share of the pensions paid to certain military officers with railway service.

(4) Non-voted.—Expenditure for which the provision was made was recorded in accounts of the High Commissioner.

(4) Voted.—Excess caused by a charge, omitted from estimates, for allotment paid to the wife of a soldier employed as Deputy Assistant Engineer, Wireless. Of this amount £50 could have been covered by savings within the portion of the Grant under the control of the Secretary of State and the remainder by savings within the High Commissioner's portion.

			£	Grant. £	Expenditure. £	Excess + Saving— £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or — £
GRANT No. 25:								
INTEREST ON ORDINARY DEBT:								
Interest on Loans contracted in England under various Acts.	Non-voted	O.	9,984,825	10,186,500	10,186,041	—459	—	—459
		S.	201,675*					
India Bills: Interest Account	Non-voted	O.	262,500	—	—	—	—	—
		S.	—262,500*					
Interest on Temporary Loans	Non-voted	S.	...	176,025*	176,032	+7	—	+7
India Stock and Bonds: Discount on instalments prepaid.	Non-voted	S.	...	10,500*	10,883	+383	—	+383
Interest portion of Railway Annuities.	Non-voted		...	1,846,575	1,846,462	—113	—	—113
Interest on outstanding liabilities of Railway Companies taken over on purchase.	Non-voted		...	1,008,225	1,008,180	—45	—	—45
Interest on Liabilities assumed in respect of British Government 5 per cent. War Loan (1929-47).	Non-voted	O.	806,625	836,100	836,050	—50	—	—50
		S.	29,475*					
Discount Sinking Funds	Non-voted	O.	79,500	79,575	79,549	—26	—	—26
		S.	75*					
(1) *Deduct*—Interest on Debt: Railways.	Non-voted	O.	8,208,225	8,244,300	8,641,625	—397,325	—	—397,325
		S.	36,075*					
(2) Management of Debt	Voted	O.	92,400	542,325	589,912	+47,587	+51,000‡	—3,413
		S.	449,925†					
(3) Miscellaneous	Voted	O.	11,550	16,725	18,278	+1,553	—	+1,553
		S.	5,175†					
Totals	Non-voted	Gross	...	14,143,500	14,143,197	—303	—	—303
		Deductions	...	8,244,300	8,641,625	—397,325	—	—397,325
		Net	...	5,899,200	5,501,572	—397,628	—	—397,628
	Voted		...	559,050	608,190	+49,140	+51,000	—1,860
GRANT No. 26:								
INTEREST ON OTHER OBLIGATIONS:								
Indian Military Widows' and Orphans' Fund, and Superior Services (India) Family Pension Fund.	Non-voted	O.	36,600	31,200	31,202	+2	—	+2
		S.	—5,400§					
Bengal and North-Western Railway 5 per cent. Debenture Stock: Discount Sinking Fund.	Non-voted		...	300	234	—66	—	—66
Portion of purchase price of Southern Punjab Railway deferred under terms of contract.	Non-voted		..	36,975	36,312	—663	—	—663
Totals			...	68,475	67,748	—727	—	—727
GRANT No. 72:								
CIVIL WORKS:								
Sundry items	Non-voted	O.	150	75	41	—34	—	—34
		S.	—75‖					
	Voted		...	600	529	—71	—	—71
GRANT No. 73:								
SUPERANNUATION:								
Superannuation and Retired Allowances:								
(4) India Office Establishment	Non-voted		...	62,850	60,022	—2,828	—	—2,828
High Court Judges	Non-voted		...	750	750	—	—	—
Indian Civil Service	Non-voted		...	1,125	1,107	—18	—	—18
Other Civil Services in India	Non-voted		...	675	621	—54	—	—54
(5) Military, Medical, and Navy Funds.	Non-voted		...	307,800	294,654	—13,146	—	—13,146
(6) Pensions of Military and Marine Officers in respect of Civil employment and miscellaneous pensionary payments.	Non-voted	O.	38,175	91,275	103,042	+11,767	—	+11,767
		S.	53,100¶					
	Voted		...	750	1,321	+571	+600¶	—29
Totals	Non-Voted		...	464,475	460,196	—4,279	—	—4,279
	Voted		...	750	1,321	+571	+600	—29

* Advised 28th March 1931. † Voted by Legislative Assembly March 1931. ‡ Advised 25th March 1931.
§ Advised 28th February 1931. ‖ Advised 19th March 1931. ¶ Advised 2nd March 1931.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) See explanation (1) on page 2.

(2) Excess represents part of the expenses of the issue of sterling loans additional to the borrowing foreseen when the Budget was framed. The final saving resulted from smaller claims for commission than had been anticipated.

(3) Heavier expenditure on advertising than had been provided for in estimates was necessary in connection with the last offer of India Stock of the financial year. The resulting excess could have been covered by savings within the Grant under the head "Management of Debt."

(4) Saving due to an unusual number of deaths during the year.

(5) The rate of decrease of the payments from the funds proved to be higher than the estimated rate.

(6) Both non-voted and voted excesses were due to officers' pensions allocated under Article 190 of the Audit Code on the receipt, after the Budget was framed, of particulars of the officers' service. The non-voted excess could have been met from savings under (5).

GRANT No. 85:—Expenditure in England under the control of the Secretary of State.

		£	Grant. £	Expenditure. £	Excess + Saving − £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or − £
A. INDIA OFFICE ESTABLISHMENT:							
A 1. Salaries	Non-voted O. ...	*196,650*					
	Non-voted S. ...	*−675*	*195,975*	*191,885*	*−4,090*	—	*−4,090*
A 2. *Deduct*: Recoverable from Home Government.	Non-voted ...	...	*101,925*	*101,979*	*−54*	—	*−54*
B. INDIA OFFICE EXPENSES:							
B 1. Postage and Telegrams to India	Voted ...	...	7,050	7,708	+658	+750	−92
B 2. National Health Insurance ...	Non-voted O. ...	*375*					
	Non-voted S. ...	*75*	*450*	*302*	*−148*	—	*−148*
B 3. Office Contingencies ...	Non-voted ...	...	*975*	*867*	*−108*	—	*−108*
	Voted ...	...	26,325	25,724	−601	−150	−451
B 4 Miscellaneous expenditure ...	Non-voted ...	...	*600*	*197*	*−403*	—	*−403*
	Voted ...	...	150	198	+48	+75	−27
B 5. *Deduct*: Recoverable from Home Government.	Voted ...	...	9,075	9,083	−8	—	−8
C. INDIA AUDIT ESTABLISHMENT:							
C 1. Salaries	Non-voted O. ...	*17,400*					
	Non-voted S. ...	*−525*	*16,875*	*16,804*	*−71*	—	*−71*
C 2. *Deduct*: Recoverable from Home Government.	Non-voted ...	...	*3,450*	*3,442*	*+8*	—	*+8*
C 3. *Deduct*: Chargeable to High Commissioner.	Non-voted ...	...	*8,025*	*8,000*	*+25*	—	*+25*
D. EXPENDITURE IN CONNECTION WITH THE LEAGUE OF NATIONS:							
D 1. Grant-in-aid towards expenses of Secretariat.	Voted ...	...	61,500	60,784	−716	−675	−41
D 2. Other expenditure	Non-voted O. ...	*5,475*					
	Non-voted S. ...	*−2,025*	*3,450*	*3,346*	*−104*	—	*−104*
	Voted ...	...	525	515	−10	—	−10
E. MISCELLANEOUS CIVIL CHARGES:							
E 1. Customs	Voted ...	...	225	217	−8	—	−8
E 2. Taxes on Income	Voted ...	...	825	1,010	+185	+525	−340
E 3. Forest	Non-voted O. ...	*75*					
	Non-voted S. ...	*−75*	—	—	—	—	—
	Voted ...	...	75	5	−70	—	−70
E 4. General Administration (India)	Non-voted O. ...	*225*					
	Non-voted S. ...	*7,200*	*7,425*	*7,386*	*−39*	—	*−39*
	Voted ...	...	3,975	3,874	−101	—	−101
E 5. Justice	Non-voted O. ...	*4,050*					
	Non-voted S. ...	*−825*	*3,225*	*3,082*	*−143*	—	*−143*
E 6. Police	Voted ...	...	225	206	−19	—	−19
E 7. Ports and Pilotage	Non-voted ...	...	*75*	*563*	*+488*	—	*+488*
E 8. Scientific Departments ...	Non-voted O. ...	*525*					
	Non-voted S. ...	*225*	*750*	*672*	*−78*	—	*−78*
	Voted ...	...	5,400	4,206	−1,194	−825	−369
E 9. Medical	Non-voted O. ...	*1,050*					
	Non-voted S. ...	*150*	*1,200*	*1,783*	*+583*	—	*+583*
	Voted ...	...	525	83	−442	−375	−67
E 10. Public Health	Non-voted ...	...	—	*114*	*+114*	—	*+114*
	Voted ...	...	3,225	4,408	+1,183	+1,200	−17

EXPLANATIONS of the causes of variation between Expenditure and Grant.

Note.—The expenditure recorded against certain heads of account in this Grant includes charges for leave pay. These charges cannot usually be forecast when the Budget is framed, as in most cases information regarding officers who may take leave is not then available in England.

A 1.—Saving due to vacancies left unfilled and to salaries due 31st March 1931 not drawn on that day.

B 1.—Excess caused by exceptional telegraphic correspondence consequent on the Round-Table Conference and by cost of Air Mail (bag service) from India to London, for which Budget provision was not made.

B 3. Voted.—Saving due to postponement of the final payment to the contractor for electrical re-wiring of the India Office beyond the end of the year.

D 1.—Dollars required for payment of the grant-in-aid were purchased at a more favourable rate of exchange than had been used in estimates.

E 2.—Expenditure consists solely of expenses in connection with appeals from India. Only a portion of this expenditure could be foreseen when the Budget was framed.

E 7.—Expenditure consists solely of leave pay of officers (see note).

E 8. Voted.—Delay in completion of volumes of "Fauna Indica" resulted in the saving shown.

E 9. Non-voted.—Expenditure consists solely of leave pay of officers. Voted.—Saving was made from the provision for leave pay of officers (see note).

E 10. Non-voted.—Expenses of delegation to the Congress of the International Bureau of Public Health, which was not forecast in time for inclusion in estimates, caused the excess shown. Voted.—Excess due to increased expenditure on the Indian Pilgrimage Agency at Jeddah.

GRANT No. 85—*cont.* E. MISCELLANEOUS CIVIL CHARGES—*cont.*					Grant. £	Expenditure. £	Excess + Saving − £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or − £
E 11. Agriculture	Voted		...	...	2,925	417	−2,508	—	−2,508
E 12. Aviation	Non-voted	S.	...	...	*75*	*106*	*+31*	—	*+31*
	Voted		...	...	450	468	+18	—	+18
E 13. Miscellaneous Departments ...	Non-voted		...	...	*375*	*316*	*−59*	—	*−59*
	Voted		...	...	4,800	3,126	−1,674	−525	−1,149
E 14. Mint	Voted		...	...	75	5	−70	—	−70
E 15. Stationery and Printing ...	Voted		...	...	11,775	10,207	−1,568	—	−1,568
Deduct contribution by Home Government.	Voted		...	...	3,450	3,496	−46	—	−46
Miscellaneous:									
E 16. International Labour Conference.	Non-voted	O.	...	*525*					
		S.	...	*300*	*825*	*773*	*−52*	—	*−52*
	Voted		...	...	975	268	−707	−600	−107
E 17. Royal Commission on Labour	Non-voted	O.	...	*13,800*					
		S.	...	*−3,000*	*10,800*	*10,515*	*−285*	—	*−285*
	Voted		...	...	2,700	1,341	−1,359	−825	−534
E 18. Contribution, International Relief Union.	Voted		...	...	1,500	—	−1,500	−1,500	—
E 19. Codification of International Laws Conference.	Non-voted	O.	...	*375*					
		S.	...	*450*	*825*	*760*	*−65*	—	*−65*
	Voted		...	.	75	180	+105	+150	−45
E 20. Loadline Conference ...	Non-voted	S.		...	*975*	*1,016*	*+41*	—	*+41*
E 21. Buoying and Lighting of Coasts Conference.	Non-voted	S.		...	*525*	*556*	*+31*	—	*+31*
E 22. Disarmament Conference ...	Non-voted	O.	...	*900*					
		S.	...	*−900*	—	—	—	—	—
	Voted		...	...	150	—	−150	−150	—
E 23. Opium and Drugs Conference	Non-voted	O.	...	*450*					
		S.	...	*−375*	*75*	—	*−75*	—	*−75*
	Voted		...	...	75	—	−75	—	−75
E 24. Imperial Conference	Non-voted	O.	...	*2,025*					
		S.	...	*−375*	*1,650*	*1,665*	*+15*	—	*+15*
	Voted		...	...	525	313	−212	—	−212
E 25. Round-Table Conference ...	Non-voted	S.		...	*15,300*	*14,938*	*−362*	—	*−362*
	Voted	S.		...	20,850†	16,597	−4,253	—	−4,253
E 26. Contribution, Overseas Mechanical Transport Fund.	Voted		...	...	1,500	—	−1,500	—	−1,500
E 27. Banking Inquiry	Voted		...	...	—	1,347	+1,347	+1,500	−153
E 28. Indian Statutory Commission	Non-voted	O.	...	*900*					
		S.	...	*1,800*	*2,700*	*2,576*	*−124*	—	*−124*
	Voted		...	...	300	610	+310	+450	−140
E 29. Indian Central Committee ...	Voted		...	...	—	343	+343	+375	−32
E 30. Secret Service Expenditure ...	Non-voted		...	...	*8,025*	*8,000*	*−25*	—	*−25*
E 31. Grant-in-aid	Voted		...	...	1,275	1,250	−25	—	−25
E 32. Relief and repatriation of destitute Indians.	Voted		...	...	975	1,549	+574	+600	−26
E 33. Other Charges	Non-voted		...	...	*1,800*	*1,445*	*−355*	—	*−355*
	Voted		...	...	4,875	4,081	−794	—	−794
Savings surrendered ...	Voted		...	...	—	—	—	−6,825*	+6,825
Totals	Non-voted	O	...	*143,250*					
		S.	...	*18,300**	*161,550*	*156,246*	*−5,304*	—	*−5,304*
	Voted	O.	...	132,450					
		S.	...	20,850†	153,300	138,461	−14,839	−6,825	−8,014

* Advised 28th March 1931. † Voted by Legislative Assembly, July 1930.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

E 11. Saving due to the transfer of contributions paid in previous years by the Secretary of State to Indian payment through the Imperial Council of Agricultural Research.

E 13. Voted.—Main items of saving were:—

India Office Library	£460	Due largely to non-completion of cataloguing.
"English Factories"	450	Completion of these works was delayed beyond the end of the year.
"Encyclopœdia of Islam"	240	
Calendars (Court Minutes)	200	
Indexing Despatches	120	Work abandoned.

E 15. Savings of £2,347 in consequence of delay in the preparation of new cyphers and £365 for stationery supplied were partly counter-balanced by an increase of £1,144 in printing costs caused by the production of volumes of the report of the Indian Statutory Commission.

E 16, 19–25. It is normally not possible to predict in time for the Budget the cost of India's representation at International Conferences, as one or other of the factors determining the cost, such as the number of the delegates, the rate of pay due to the officers attending the Conference and the duration of the delegation, may be undecided at that time.

E 16. Budget provision was based on the cost of the delegation in 1928–9.

E 17. Budget provision fixed in India.

E 18. Contribution not paid as the Relief Union was not formally constituted during the year.

E 22. Conference postponed to 1932.

E 23. Conference held after the close of the year.

E 25. Voted.—Saving due to the fact that certain expenditure for which £10,000 was provided in the supplementary grant was charged direct to the Imperial Government. The excess resulting after the deduction of that sum is £5,747. The larger part of that excess represents compensatory and subsistence allowances drawn by delegates for the period by which the Conference exceeded the estimate basis of three months inclusive of voyage periods.

E 26. Charge for contribution paid during the year has been divided between railway revenues and the military section of the accounts.

E 27. When the Budget was framed it was anticipated that this expenditure would be met wholly in India.

E 28. Voted.—The staff of the Indian Statutory Commission were retained in England to a date later than had been anticipated.

E 29. Expenditure consists of claims which had been provided for in 1929–30.

E 32. Excess due to an exceptional number of destitute Indians repatriated from Jeddah in August 1930.

E 33. Voted.—Budget provision was made for the cost of actuarial work involved in a valuation of the Indian Military Widows' and Orphans' Fund. Non-completion of the valuation caused the largest item of the savings under this head.

Non-voted Expenditure.

		£	Grant. £	Expenditure. £	Expenditure compared with Grant: Less than granted. £	Expenditure compared with Grant: More than granted. £
ECCLESIASTICAL:						
Sundry items...	O.	150	75	7	68	—
	S.	−75*				
(1) POLITICAL:						
Sundry items...	O.	22,650	19,500	22,515	—	3,015
	S.	−3,150†				
WATCH AND WARD:						
Sundry items...	O.	1,350	375	349	26	—
	S.	−975‡				
TERRITORIAL AND POLITICAL PENSIONS:						
(2) Members of the family of the late Maharajah Duleep Singh.	O.	8,475	8,700	7,983	717	—
	S.	225§				
Members of the Bengal Nizamut family...	...	...	525	473	52	—

Military Expenditure (Non-voted).

ARMY:						
Payments to War Office for British Troops serving in India ...			1,400,025	1,400,000	25	—
Discharge Gratuity and Deferred Pay of British Troops.	O.	54,600	50,100	49,894	206	—
	S.	−4,500				
Vocational training of British Troops ...	O.	33,000	29,700	29,496	204	—
	S.	−3,300				
(3) Furlough Allowances and Voyage Pay of British Troops serving in India.	O.	169,500	153,000	143,892	9,108	—
	S.	−16,500				
Furlough Allowances: Indian Army Regimental ...	...	...	267,000	262,307	4,693	—
National Health Insurance ...	...	...	39,600	39,600	—	—
(4) Unemployment Insurance ...	O.	105,000	90,000	95,000	—	*5,000
	S.	−15,000				
Contributory Pensions Act, 1925 ...	...	...	*118,800	118,800	—	—
Marriage Allowances and Allotments:						
(5) British Troops	...	...	380,100	353,091	27,009	—
Indian Army	O.	25,500	27,000	26,890	110	—
	S.	1,500				
Consolidated Clothing Allowances ...	O.	1,500	1,725	1,259	466	—
	S.	225				
Pay of Second Lieutenants on appointment	...	...	6,600	5,937	663	—
Indian Regiments serving in the Colonies	S.	...	75	75	—	—
Fighting Units; Miscellaneous ...	...	...	2,400	3,012	—	612
Furlough Allowances:						
Indian Army Service Corps	O.	69,000	79,500	78,628	872	—
	S.	10,500				
Miscellaneous Army Charges: Supply and Transport.	O.	2,400	3,000	3,166	—	166
	S.	600				
Educational and Instructional Charges ...	O.	36,600	37,200	39,767	—	2,567
	S.	600				
Medical Services: Furlough Allowances and miscellaneous expenditure.	O.	126,600	114,000	112,353	1,647	—
	S.	−12,600				
Veterinary: Furlough Allowances and miscellaneous expenditure.			3,000	3,758	—	758
Arsenals: Furlough Allowances and miscellaneous expenditure.	O.	33,900	36,300	34,864	1,436	—
	S.	2,400				
Miscellaneous Administrative Services:						
Furlough Allowances and Miscellaneous expenditure ...			9,900	9,659	241	—

* Advised 16th February 1931. † Advices dated 11th and 13th February 1931.
‡ Advices dated 13th February and 13th and 23rd March 1931. § Advised 13th February 1931.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Excess due to the cost of evacuations from Kabul. Provision for this expenditure was made under a Military head.
(2) Saving represents pensions due 31st March not drawn on that day.
(3) Expenditure affected by a decrease from the preceding year in the numbers of British regimental soldiers on leave.
(4) Excess caused by an increase over estimates in the number of British soldiers discharged after Indian service, and by an increase in the cost per head.
(5) Variation of expenditure from appropriation reflects variations made, at the requests of the soldiers concerned, in the amounts deducted in India from pay for voluntary allotments.

Military Expenditure (Non-voted)—*cont.*

		£	Grant. £	Expenditure. £	Expenditure compared with Grant. Less than granted. £	More than granted. £
ARMY—*cont.*						
Medical Store Depots and Workshops: Furlough Allowances and miscellaneous expenditure.	O. ...	825	1,650	1,561	89	—
	S. ...	825				
Ordnance and Clothing Factories: Furlough Allowances and Miscellaneous expenditure.	O. ...	3,300	3,000	2,492	508	—
	S. ...	−300				
Grass Farms: Furlough Allowances and miscellaneous expenditure.	O. ...	3,600	2,850	3,090	—	240
	S. ...	−750				
Dairy Farms: Furlough Allowances and miscellaneous expenditure.	O. ...	300	750	1,009	—	259
	S. ...	450				
Staff: Furlough Allowances and miscellaneous expenditure.	O. ...	83,700	84,000	88,449	—	4,449
	S. ...	300				
Stores taken to India with Troops: Clothing	O. ...	9,900	15,900	17,315	—	1,415
	S. ...	6,000				
Ordnance	O. ...	38,100	45,000	40,547	4,453	—
	S. ...	6,900				
Gratuities and Allowances to surplus Officers of the Indian Army.	...	...	--	55	—	55
Contributions towards Aden Expenditure	...	...	150,000	150,000	—	—
(1) Sea Transport	O. ...	569,100	533,100	516,467	16,633	—
	S. ...	−36,000				
Transport and Miscellaneous: Miscellaneous	O. ...	18,000	18,975	18,952	23	—
	S. ...	975				
Payments to War Office for Retired Pay, &c., of British Forces for service in India.	O. ...	1,186,200	1,161,825	1,161,971	—	146
	S. ...	−24,375				
(2) Pay and Pensions of Non-effective and Retired Officers of the Indian Service.	O. ...	1,962,000	1,941,000	1,927,642	13,358	—
	S. ...	−21,000				
Wound Pensions and Gratuities ...	...	...	12,900	11,576	1,324	—
Miscellaneous Pensions	O. ...	225,300	223,350	223,821	—	471
	S. ...	−1,950				
Indian Military Service Family Pensions	O. ...	243,600	241,800	244,390	—	2,590
	S. ...	−1,800				
Miscellaneous—Non-Effective	O. ...	12,600	10,800	9,476	1,324	—
	S. ...	−1,800				
Totals—Army	O. ...	7,404,450	7,295,925	7,230,261	84,392	18,728
	S. ...	−108,525				
ROYAL AIR FORCE:						
Air Ministry for Troops serving in India	O. ...	106,275	110,025	110,000	25	—
	S. ...	3,750				
Discharge Gratuities	O. ...	2,025	1,125	1,071	54	—
	S. ...	−900				
Furlough and Voyage Pay	...	...	10,200	10,235	—	35
National Health Insurance	O. ...	1,200	1,275	1,223	52	—
	S. ...	75				
Unemployment Insurance	O. ...	2,100	1,125	1,117	8	—
	S. ...	−975				
Contributory Pensions Act, 1925 ...	O. ...	3,600	3,675	3,670	5	—
	S. ...	75				
Marriage Allowances and Allotments ...	O. ...	75,900	70,800	73,484	—	2,684
	S. ...	−5,100				
Consolidated Clothing Allowances ...	O. ...	975	1,200	1,177	23	—
	S. ...	225				
(3) Cost of Sea Transport	O. ...	20,700	30,000	21,327	8,673	—
	S. ...	9,300				
Stores taken to India...	O. ...	750	975	683	292	—
	S. ...	225				
Educational Charges	S. ...	...	3,300	3,141	159	—
(4) Miscellaneous	O. ...	450	4,200	1,380	2,820	—
	S. ...	3,750				
Air Ministry: Non-Effective Charges ...	O. ...	15,600	19,500	19,500	—	—
	S. ...	3,900				
Totals—Royal Air Force ...	O. ...	239,775	257,400	248,008	12,111	2,719
	S. ...	17,625				

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) The transports, of which the cost was borne by the India Office, carried more passengers at War Office expense than had been expected.

(2) Saving caused by smaller applications for commutation of pension than had been expected.

(3) An expected acceleration of claims from the Air Ministry did not take place.

(4) Saving caused by the transfer of charge for the cost of Kabul evacuations to "Political."

Military Expenditure (Non-voted)—*cont.*

		£	Grant. £	Expenditure. £	Expenditure compared with Grant. Less than granted. £	More than granted. £
MARINE:						
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	O. ...	*100,200*	*101,100*	*101,033*	*67*	—
	S. ...	*900*				
Royal Indian Marine Furlough Pay ...	O. ...	*14,100*	*16,800*	*17,135*	—	*335*
	S. ...	*2,700*				
Sundry items		...	*6,600*	*6,423*	*177*	—
Royal Indian Marine Retired Pay ...	O. ...	*50,100*	*51,600*	*50,837*	*763*	—
	S. ...	*1,500*				
Indian Navy Retired Pay	O. ...	*150*	*75*	*52*	*23*	—
	S. ...	*−75*				
Totals—Marine	O. ...	*171,150*	*176,175*	*175,480*	*1,030*	*335*
	S. ...	*5,025*				
MILITARY ENGINEER SERVICES:						
Royal Engineer Furlough Pay, &c. ...	O. ...	*24,000*	*24,600*	*26,484*	—	*1,884*
	S. ...	*600*				
TOTAL MILITARY EXPENDITURE	O. ...	*7,839,375*	*7,754,100*	*7,680,233*	*Net saving £73,867*	
	S. ...	*−85,275**				

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE

Railway Capital Account.

	Grant. £	Expenditure. £	Excess + Saving − £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or − £
CONSTRUCTION OF STATE RAILWAYS:					
STATE RAILWAYS WORKED BY THE STATE:					
(1) Miscellaneous	—	−75	−75	—	−75
STATE RAILWAYS WORKED BY COMPANIES:					
Stores, Establishment Charges, &c. (Voted):					
Assam Bengal Railway:					
Works	100,500	52,994	−47,506	−47,775	+269
General Purposes	33,000	32,202	−798	−375	−423
Bombay, Baroda, and Central India Railway:					
Works	87,000	302,617	+215,617	+211,050	+4,567
General Purposes	165,000	230,628	+65,628	+67,800	−2,172
Bengal-Nagpur Railway:					
Works	217,500	311,063	+93,563	+93,600	−37
General Purposes	250,500	117,848	−132,652	−132,525	−127
Madras and Southern Mahratta Railway:					
Works	190,500	159,963	−30,537	−29,100	−1,437
General Purposes	252,000	184,363	−67,637	−66,300	−1,337
Rohilkund and Kumaon Railway:					
Works	12,000	13,018	+1,018	+1,050	−32
General Purposes	13,500	10,127	−3,373	−3,300	−73
South Indian Railway:					
Works	318,000	446,883	+128,883	+128,925	−42
General Purposes	144,000	95,743	−48,257	−47,925	−332
Bengal and North-Western Railway:					
Works	72,000	88,208	+16,208	+16,275	−67
General Purposes	78,000	67,314	−10,686	−9,900	−786
Undistributed Allotment:					
Deduction for anticipated savings	−202,500	—	+202,500	+202,500	—
Totals ... Voted ...	1,731,000	2,112,971	+381,971	+384,000	−2,029

GRANT No. 91:

			Grant. £	Expenditure. £	Excess + Saving − £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or − £
CAPITAL OUTLAY ON INDO-EUROPEAN TELEGRAPHS (NOT CHARGED TO REVENUE):							
Special transactions in connection with the dissolution of the Department:							
Winding-up charges	Non-voted		—	*774*	*+774*	—	*+774*
	Voted		—	2,100	+2,100	+2,100	—
Sale proceeds...	Voted		—	−450,000	−450,000	−450,000	—
Repayment of loan, Kerman Bunder-Abbas Line.	Voted		—	18,994	+18,994	+19,050	−56
Totals	Non-voted		—	*774*	*+774*	—	*+774*
	Voted		—	−428,906	−428,906	−428,850†	−56

GRANT No. 96:—Initial Expenditure on New Capital at Delhi.

Miscellaneous payments	Non-voted	O. ...	*225*	*7,244*	*6,853*	*−391*	—	*−391*
		S. ...	*7,019‡*					
	Voted			375	459	+84	—	+84

* Advised 26th March 1931. † Advised, Department of Industries and Labour, 31st March 1931.
‡ Advised, Public Works Branch, No. A.G. 19, 26th March 1931.

INDIA OFFICE,
November 1931.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

W. A. STURDY,
Auditor.

INDIA AUDIT OFFICE,
29th February 1932.

GOVERNMENT OF MADRAS.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1930-31.

GRANT No. XXXVI.

			Grant. £	Expenditure. £	Excess (+) or Saving (−). £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or − £
(1) LAND REVENUE (*Reserved*):							
Law Charges in connection with appeals from India.	Voted	... ...	2,025	691	−1,334	−1,650†	+316
(2) GENERAL ADMINISTRATION (*Reserved*):							
Leave salaries	Non-voted S.	... ...	*225**	*217*	*−8*	—	*−8*
University subventions ...	Voted	... ...	675	666	−9	+45†	−54
(3) ADMINISTRATION OF JUSTICE (*Reserved*):							
Sundry items	Voted	... ...	75	109	+34	+75†	−41
	Non-voted S.	... ...	*510**	*500*	*−10*	—	*−10*
(4) JAILS (*Reserved*):							
Leave salaries	Voted	... ...	60	329	+269	+270†	−1
Contribution to Bureau of the International Prison Commission.	Voted	... ...	225	—	−225	−225†	—
(5) POLICE (*Reserved*):							
Sundry items	Voted	... ...	30	—	−30	−30†	—
	Non-voted O.	... *75*					
	S.	... *−75**	—	—	—	—	—
(6) SCIENTIFIC DEPARTMENTS (*Transferred*):							
"Flora of Madras" ...	Voted	... ...	—	—	—	+240†	−240
(7) MEDICAL (*Transferred*):							
Leave salaries and deputation pay.	Voted	... ...	150	50	−100	−90†	−10
(8) CIVIL WORKS (*Transferred*):							
Law Charges in connection with an appeal from India.	Voted	... ...	375	205	−170	−105†	−65
(9) SUPERANNUATION (*Reserved*):							
Portions of pensions of Military Officers in respect of civil employment, &c.	Voted O.	... 300					
	S.	... 1,050‡	1,350	2,813	+1,463	+1,470†	−7
	Non-voted O.	... *8,625*					
	S.	... *750**	*9,375*	*9,367*	*−8*	—	*−8*
Totals ...	Non-voted O.	... *8,700*					
	S.	... *1,410**	*10,110*	*10,084*	*−26*	—	*−26*
	Voted O.	... 3,915					
	S.	... 1,050‡	4,965	4,863	−102	—	−102

* Vide Madras Government Order No. R. 233, dated 14th February 1931.
† " " " " " R. 274, dated 24th February 1931.
‡ Voted by the Legislative Council on the 27th March 1931.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Budget provision was made for the expenses of four appeals and the saving was caused by postponement of the hearings of three of these appeals beyond the end of the financial year. The final excess resulted from preliminary expenditure on two of the postponed cases and the abnormal cost of the completed appeal in consequence of a protracted hearing. The excess could have been met from savings within the grant under the remaining heads controlled by the Secretary of State.

(2) Voted.—The claim to subvention due was delayed by one university beyond the end of the financial year.

(3) Voted.—Excess due to appeals in criminal cases regarding which no information was available when the Budget was framed.

(4) Leave Salaries.—Excess due to leave salary of an Assistant Surgeon. Contribution.—The contribution to the Bureau of the International Prison Commission was paid by the High Commissioner.

(5) Voted.—The cost of training officers under Scotland Yard Scheme has been met by the High Commissioner.

(6) Delay in completion of "Flora of Madras," Part II, prevented payment in the financial year.

(7) The Assistant Surgeon for whose pay Budget provision was made returned to India four months before the expiry of his leave.

(8) An accurate forecast of the cost of an appeal is not possible.

(9) Excess caused mainly by a charge in arrear for the Madras share of the pension paid to a departmental officer from 1922. Particulars of the officer's service, which determined the charge, were not available when the Budget was framed.

INDIA OFFICE,
November 1931.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
21st January 1932.

W. A. STURDY,
Auditor.

GOVERNMENT OF BOMBAY.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1930-31.

GRANT No. 33.

			Grant. £	Expenditure. £	Excess (+) or Saving (−). £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted, + or − £
(1) GENERAL ADMINISTRATION (*Reserved*):							
Subventions to Universities, Leave Salaries and Sundry items.	Non-voted	S.*	*810*	*794*	*−16*	—	*−16*
	Voted		825	744	−81	−45	−36
(2) ADMINISTRATION OF JUSTICE (*Reserved*):							
Sundry items	Non-voted	S.*	*510*	*500*	*−10*	—	*−10*
	Voted		75	169	+94	+135	−41
(3) POLICE (*Reserved*):							
Outfit Allowances	Non-voted		*75*	*60*	*−15*	—	*−15*
(4) MEDICAL (*Transferred*):							
Leave Salaries	Voted		300	—	−300	−300	—
(5) SUPERANNUATION (*Reserved*):							
Portion of pensions of Military officers in respect of civil employment.	Non-voted	O. *17,925*; S.* *3,975*	*21,900*	*21,865*	*−35*	—	*−35*
	Voted		75	39	−36	−15	−21
Totals	Non-voted	O. *18,000*; S.* *5,295*	*23,295*	*23,219*	*−76*	—	*−76*
	Voted		1,275	952	−323	−225*	−98

* *Vide* Finance Department, No. P. 89-G., dated 26th March 1931.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Voted.—Saving made from the provision for leave salaries. A leave programme was not available when that provision was fixed.

(2) Voted.—Excess due to expenses of appeals in criminal cases, regarding which no information was available when the Budget was framed.

(4) Budget provision was made in accordance with a leave programme from India. The officer shown on the programme did not, however, take leave in England during the year.

INDIA OFFICE,
November 1931.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
21st January 1932.

W. A. STURDY,
Auditor.

GOVERNMENT OF BENGAL.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1930–31.

GRANT No. 29.

			Grant. £	Expenditure. £	Excess (+) or Saving (−). £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or − £
(1) LAND REVENUE (*Reserved*):							
Law Charges in connection with Appeals from India.	Voted ...	...	1,200	708	−492	−255*	−237
(2) GENERAL ADMINISTRATION (*Reserved*):							
HEADS OF PROVINCES:							
Leave salaries and sundry items	Non-voted O.	*1,479*					
	Non-voted S.	*591**	*2,070*	*2,056*	*−14*	—	*−14*
	Voted ...	...	51	54	+3	—	+3
MISCELLANEOUS:							
Subventions to Universities ...	Voted ...	...	675	674	−1	+45*	−46
(3) ADMINISTRATION OF JUSTICE (*Reserved*):							
Sundry items	Voted ...	..	75	51	−24	+30*	−54
(4) POLICE (*Reserved*):							
Leave and outfit allowances ...	Non-voted O.	*30*					
	Non-voted S.	*330**	*360*	*30*	*−330*	—	*−330*
(5) MEDICAL:							
Leave salary (*Transferred*) ...	Voted ...	...	288	—	−288	−288*	—
(6) SUPERANNUATION (*Reserved*):							
Portions of pensions of Military and Marine Officers in respect of civil employment.	Non-voted O.	*12,675*					
	Non-voted S.	*1,275**	*13,950*	*13,895*	*−55*	—	*−55*
	Voted ...	...	300	1,259	+959	+960*	−1
Totals	Non-voted O.	*14,184*					
	Non-voted S.	*2,196**	*16,380*	*15,981*	*−399*	—	*−399*
	Voted ...	...	2,589	2,746	+157	+492*	−335

* Vide Government of Bengal (Finance Department) No. 782-F.B., dated 21st February 1931.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Saving caused by the postponement of the hearing of an appeal for which budget provision was made beyond the end of the financial year, by the costs of another appeal proving lower than could be foreseen and by the repayment of the costs of the Secretary of State in a third case by the losing party in the appeal. The final appropriation was fixed before it was known that any saving would be made beyond that due to the first of these causes.

(2) Heads of Provinces: Voted.—The excess could have been met from savings available under "General Administration: Miscellaneous."

Miscellaneous.—The increase to the final appropriation was intended to meet a subvention due, but the claim to the amount was delayed beyond the end of the year.

(3) Saving was made from the provision for the expenses of appeals in criminal cases. There were fewer appeals than had been anticipated.

(4) and (5) Provision was made under these heads for leave allowances of officers in accordance with a leave programme received from India. The officers concerned did not take leave within the year.

(6) Voted.—Excess due to a charge, unforeseen when the Budget was framed, for the Bengal share of the pension of two departmental officers, in one case involving arrears from 1924. The charge was raised as the result of particulars of the service of these officers having been received from India during the year.

INDIA OFFICE,
November 1931.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
21st January 1932.

W. A. STURDY,
Auditor.

GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1930–31.

GRANT No. 8.

			£	Grant. £	Expenditure. £	Excess (+) or Saving (−). £	Net modification by reappropriation, withdrawal, or surrender. £	Remainder unadjusted, + or − £
(1) LAND REVENUE (*Reserved*):								
Law Charges in connection with Appeals from India.	Voted	O.	375	180	202	+22	—	+22
		S.	−195*					
(2) GENERAL ADMINISTRATION (*Reserved*):								
Leave Allowances	Non-voted	S.	*1,200*‡	*1,380*	*1,369*	*−11*	—	*−11*
		S.	*180*§					
Subventions to Universities ...	Voted	O.	750	870	803	−67	—	−67
		S.	120*					
(3) ADMINISTRATION OF JUSTICE (*Reserved*):								
Law Charges in connection with Appeals, and sundry items.	Voted	O.	75	180	195	+15	—	+15
		S.	105*					
(4) JAILS AND CONVICT SETTLEMENTS (*Reserved*):								
Maintenance of prisoners ...	Voted ...		...	225	208	−17	—	−17
(5) POLICE (*Reserved*):								
Outfit Allowances	Non-voted	O.	*75*	*60*	*60*	—	—	—
		S.	*−15*‡					
(6) EDUCATION (*Transferred*):								
Leave Allowance of an officer ...	Voted	O.	225	675	342	−333	—	−333
		S.	450*					
(7) MEDICAL (*Transferred*):								
Leave Allowances of officers ...	Voted	S.	...	270*	263	−7	—	−7
(8) SUPERANNUATION (*Reserved*):								
Portions of pensions of Military Officers in respect of civil employment.	Non-voted	O.	*13,275*	*33,525*	*33,517*	*−8*	—	*−8*
		S.	*4,884*‡					
		S.	*15,366*†					
	Voted	O.	300	420	409	−11	—	−11
		S.	120*					
Totals ...	Non-voted	O.	*13,350*	*34,965*	*34,946*	*−19*	—	*−19*
		S.	*6,069*‡					
		S.	*15,366*†					
		S.	*180*§					
	Voted	O.	1,950	2,820	2,422	−398	—	−398
		S.	870*					

* Voted by the Legislative Council on 12th February 1931.
† Vide Government of the United Provinces (Finance Department) No. 256/X. 322, dated 19th January 1931.
‡ From High Commissioner's portion of the Grant, vide Finance Department No. B 258/X-323, dated 19th January 1931.
§ Vide Finance Department No. B 1479 C/X-322, dated 3rd March 1931.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) The excess, which could have been covered by savings available within the Grant under the remaining heads controlled by the Secretary of State, was caused by a claim, which had not been foreseen, for Counsel's fees in an appeal case.
(2) Voted.—The claim to subvention due was delayed by one University beyond the end of the year.
(3) The excess, which could have been covered by savings available within the Grant under the remaining heads controlled by the Secretary of State, was caused by expenditure on appeal cases not forecasted.
(6) Saving due to the reclassification of the charge for leave allowances of an officer on an advice from India after the estimates, on which the final appropriation was based, had been closed.

INDIA OFFICE,
November 1931.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
21st January 1932.

W. A. STURDY,
Auditor.

GOVERNMENT OF THE PUNJAB.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1930-31.

GRANT No. 41:

				Grant.	Actual Expenditure.	Excess (+) or Saving (−).	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or −
			£	£	£	£	£	£
(1) GENERAL ADMINISTRATION (*Reserved*):								
Leave Allowances	Non-voted	O.	*54*					
		S.	*156**	*210*	*205*	*−5*	—	*−5*
University Subventions ...	Voted	O.	525					
		S.	135†	660	603	−57	—	−57
(2) ADMINISTRATION OF JUSTICE (*Reserved*):								
Voyage and Equipment Allowance of a High Court Judge.	Non-voted	S.	...	*510**	—	*−510*	—	*−510*
Law Charges in connection with Appeals from India, &c.	Voted	O.	225					
		S.	285†	510	444	−66	—	−66
(3) JAILS AND CONVICT SETTLEMENTS (*Reserved*):								
Maintenance of a prisoner ...	Voted	O.	150					
		S.	−45†	105	104	−1	—	−1
(4) POLICE (*Reserved*):								
Outfit allowances of officers on appointment.	Non-voted	O.	*90*					
		S.	*30**	*120*	*120*	—	—	—
(5) MEDICAL (*Transferred*):								
Leave allowances, &c. ...	Voted	O.	1,050					
		S.	360†	1,410	1,394	−16	—	−16
(6) SUPERANNUATION (*Reserved*):								
* Pensions of military officers in respect of civil employ.	Non-voted	O.	*13,125*					
		S.	*18,900**	*32,025*	*32,000*	*−25*	—	*−25*
	Voted	O.	75					
		S.	300†	375	369	−6	—	−6
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE.	Non-voted	O.	*13,269*					
		S.	*19,596**	*32,865*	*32,325*	*−540*	—	*−540*
	Voted	O.	2,025					
		S.	1,035†	3,060	2,914	−146	—	−146
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.								
(7) HYDRO-ELECTRIC SCHEME:								
Capital Expenditure (*Transferred*):								
Leave pay	Non-voted	S.	...	*390**	*382*	*−8*	—	*−8*
TOTALS	Non-voted	O.	*13,269*					
		S.	*19,986**	*33,255*	*32,707*	*−548*	—	*−548*
	Voted	O.	2,025					
		S.	1,035†	3,060	2,914	−146	—	−146

* Vide Punjab Government telegram No. 10388 B., dated 25th March 1931.

† The total of these figures is £1,035 the amount of the supplementary grant voted by the Legislative Council in its March session. The distribution among heads is in accordance with the letter from the India Office to the Government of the Punjab, No. A.G. 3709/31, dated 2nd April 1931, but as this distribution contains a minus figure (£45 under "Jails") the Government of the Punjab may prefer to adopt the distribution notified to this Office in their memorandum, No. 10551 B, of the 26th March 1931.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Voted.—The claim to subvention due was delayed by one University beyond the end of the financial year.

(2) Non-voted.—A vacancy existing when the final appropriation was fixed was not filled, as had been anticipated, during the year.

INDIA OFFICE,
November 1931.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
21st January 1932.

W. A. STURDY,
Auditor.

GOVERNMENT OF BURMA.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1930-31.

PART.		£	Final Appropriation. £	Actual Expenditure. £	Excess + or Saving − £	Net modification by reappropriation, withdrawal, or surrender. £	Remainder unadjusted, + or − £
B (1) GENERAL ADMINISTRATION (*Reserved*):							
HEADS OF PROVINCES AND EXECUTIVE COUNCILS:							
Leave salaries	Non-voted S.	—	*600**	*380*	*−220*	—	*−220*
MISCELLANEOUS:							
Miscellaneous	Non-voted		—	*144*	*+144*	—	*+144*
I.C.S.: University Subventions.	Voted		600	595	−5	+60‡	−65
B (2) POLICE (*Reserved*):							
Leave salaries, &c. ...	Non-voted O.	*1,200*					
	Non-voted S.	*1,200**	*2,625*	*2,620*	*−5*	—	*−5*
	Non-voted S.	*225†*					
A (3) SUPERANNUATION (*Reserved*):							
Portions of pensions of Military Officers in respect of civil employment.	Non-voted O.	*15,825*					
	Non-voted S.	*8,250**	*24,075*	*24,033*	*−42*	—	*−42*
	Voted		75	44	−31	−33§	+2
TOTAL	Non-voted O.	*17,025*					
	Non-voted S.	*10,050**	*27,300*	*27,177*	*−123*	—	*−123*
	Non-voted S.	*225†*					
	Voted		675	639	−36	+27	−63

* Vide Government of Burma, Finance Department, No. 88 P. 30 (61), dated 5th February 1931.
† Vide Government of Burma, Finance Department, No. 193 P.C. 31, dated 23rd February 1931.
‡ Vide Government of Burma, Finance Department, No. 916 P.C. 30 B, dated 15th December 1930.
§ Vide Government of Burma, Finance Department, Nos. 88 P. 30 (916) A, dated 11th December 1930, and 321 P.C. 31, dated 9th March 1931.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Non-voted.—The expenditure under "Miscellaneous" represents the cost of return passage, &c., for the Financial Adviser. Appropriation to meet this expenditure was made under the sub-head "Heads of Provinces," this has resulted in the excess under the former and the larger part of the saving under the latter sub-head.

Voted.—The claim to subvention due was delayed by one University beyond the end of the financial year.

(3) The excess could have been met from savings elsewhere in Demand A, vide Government of Burma, Finance Department, letter No. 88 P. 30 (687), dated 11th May 1931.

INDIA OFFICE,
November 1931.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
21st January 1932.

W. A. STURDY,
Auditor.

GOVERNMENT OF BIHAR AND ORISSA.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1930-31.

			£	Grant. £	Actual Expenditure. £	Excess (+) or Saving (−). £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or − £
GRANT No. 7.								
(1) GENERAL ADMINISTRATION (*Reserved*):								
Stores	Non-voted	O.	*3,375*	*1,158*	—	*−1,158*	—	*−1,158*
		S.	*−2,217**					
GRANT No. 25.								
(2) LAND REVENUE (*Reserved*):								
Law Charges in connection with appeals from India.	Voted	O.	1,200	2,280	2,325	+45	—	+45
		S.	1,080†					
(3) GENERAL ADMINISTRATION (*Reserved*):								
Leave allowances	Non-voted	O.	*282*	*300*	*288*	*−12*	—	*−12*
		S.	*18‡*					
Subventions to Universities ...	Voted	O.	420	450	419	−31	—	−31
		S.	30†					
(4) ADMINISTRATION OF JUSTICE (*Reserved*):								
Law Charges in connection with Appeals from India and sundry items	Voted	O.	75	690	580	−110	—	−110
		S.	615†					
(5) POLICE (*Reserved*):								
Outfit allowance	Non-voted	O.	*75*	—	—	—	—	—
		S.	*−75‡*					
(6) MEDICAL (*Transferred*):								
Leave Allowances	Voted	S.	...	480†	453	−27	—	−27
(7) SUPERANNUATION (*Reserved*):								
Portion of pensions of Military Officers in respect of civil employment.	Non-voted	O.	*5,250*	*6,750*	*6,734*	*−16*	—	*−16*
		S.	*1,500‡*					
Totals	Non-voted	O.	*5,607*	*7,050*	*7,022*	*−28*	—	*−28*
		S.	*1,443‡*					
	Voted	O.	1,695	3,900	3,777	−123	—	−123
		S.	2,205†					

* Vide Government of Bihar and Orissa Nos. 143-FR, 1330-FR, 2450-FR, 2015-F, 2464-F and 3111-F, dated respectively 28th April, 24th June and 19th July 1930 and 14th and 28th February and 10th March 1931.

† Voted by Bihar and Orissa Legislative Council on 20th March 1931.

‡ Vide Government of Bihar and Orissa telegram No. 4083-F, dated 16th March 1931.

EXPLANATIONS of the cause of variation between Expenditure and Grant.

(1) The expenditure in England for which the original appropriation was made to this head was met by the High Commissioner.

(2) Excess over final grant caused by the payment of counsel's fees in a case which was withdrawn from appeal. When the grant was fixed it appeared probable that the case would necessitate a hearing which would have postponed the expenditure beyond the end of the year. The excess could have been covered by savings under the remaining heads in the portion of the grant under the control of the Secretary of State.

(3) Voted.—The claim to subvention due was delayed by one University beyond the end of the financial year.

(4) Delay in an appeal caused postponement of the main expenditure in the case beyond the end of the year.

INDIA OFFICE,
November 1931.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
21st January 1932.

W. A. STURDY,
Auditor.

GOVERNMENT OF CENTRAL PROVINCES AND BERAR.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA. FOR THE YEAR 1930-31.

GRANT No. 31.

				Grant.	Actual Expenditure.	Excess (+) or Saving (−).	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted, + or −
(1) LAND REVENUE (*Reserved*):			£	£	£	£	£	£
Law charges in connection with an appeal from India	Voted	...	...	375	249	−126	−105*	−21
(2) GENERAL ADMINISTRATION (*Reserved*):								
Equipment allowance of Governor	Non-voted	O.	*2,025*	*1,650*	*1,647*	*−3*	—	*−3*
		S.	*−375**					
(3) POLICE (*Reserved*):								
Outfit allowance of Officers on appointment.	Non-voted	O.	*75*	*30*	*30*	—	—	—
		S.	*−45**					
(4) SUPERANNUATION (*Reserved*):								
Portion of pensions of Military Officers in respect of civil employment.	Non-voted	O.	*4,350*	*11,400*	*11,360*	*−40*	—	*−40*
		S.	*7,050**					
	Voted	...	...	600	532	−68	−60*	−8
(5) MISCELLANEOUS (*Reserved*):								
University subventions	Voted	...	...	375	372	−3	†45*	−48
Totals	Non-voted	O.	*6,450*	*13,080*	*13,037*	*−43*	—	*−43*
		S.	*6,630**					
	Voted	...	...	1,350	1,153	−197	−120*	−77

* Vide Government of the Central Provinces (Finance Department) No. 832 B/x, dated 12th March 1931.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Saving reflects the difficulty experienced in estimating the expenditure necessitated by an appeal case.
(5) The claim to subvention due was delayed by one University beyond the end of the financial year.

INDIA OFFICE,
November 1931.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and is, in my opinion, correct.

W. A. STURDY.
Auditor.

INDIA AUDIT OFFICE,
21st January 1932.

GOVERNMENT OF ASSAM.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1930-31.

GRANT No. 34.

			Grant. £	Actual Expenditure. £	Excess (+) or Saving (−). £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted, + or − £
(1) GENERAL ADMINISTRATION (*Reserved*):							
University subventions and sundry items.	Voted ...	...	150	153	+3	+30*	−27
(2) POLICE (*Reserved*):							
Leave pay	Non-voted	S. —	*570*	*549*	*−21*	—	*−21*
Sundry items	Non-voted	O. *825*	—	—	—	—	—
		S. *−825*					
(3) MEDICAL:							
Leave pay	Non-voted	O. *225*	—	—	—	—	—
		S. *−225*					
(4) SUPERANNUATION (*Reserved*):							
Portion of pensions of Military Officers in respect of civil employment.	Non-voted	O. *4,875*	*6,450*	*6,442*	*−8*	—	*−8*
		S. *1,575*					
TOTALS	Non-voted	O. *5,925*	*7,020*	*6,991*	*−29*	—	*−29*
		S. *1,095*					
	Voted ...	...	150	153	+3	+30	−27
Rounding ...	Non-voted	O. *−25*	*−20*	—	*+20*	—	*+20*
		S. *5*					
	Voted ...	...	50	—	−50	−30*	−20
TOTALS	Non-voted	O. *5,900*	*7,000*	*6,991*	*−9*	—	*−9*
		S. *1,100**					
	Voted ...	...	200	153	−47	—	−47

* Vide telegram No. 1391 F.B., dated 31st March 1931, from Chief Secretary to Government of Assam.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Voted.—The claim to subvention due was delayed by one University beyond the end of the financial year.

INDIA OFFICE,
November 1931.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and is, in my opinion, correct.

INDIA AUDIT OFFICE,
21st January 1932.

W. A. STURDY,
Auditor.

No. 3.

REPORT of the AUDITOR OF INDIAN HOME ACCOUNTS upon the ACCOUNTS OF THE SECRETARY OF STATE IN COUNCIL OF INDIA, from 1st April 1930 to 31st March 1931; prepared and submitted to the Secretary of State in Council, in pursuance of section 27 (5) of the Government of India Act.

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1. This Report, which relates to the Accounts of the Central Government, is divided into two sections relating respectively to—

I. Receipts and Expenditure under heads other than those relative to Military Services;
II. Receipts and Expenditure relating to Military Services.

The sections will be reviewed as follows; No. I by the Public Accounts Committee set up by the Central Legislative Assembly; No. II by a special Departmental Committee constituted by the Government of India. The accounts of the Provincial Governments have already been dealt with in my Reports dated 21st January 1932.

SECTION I.—NON-MILITARY SERVICES.

GENERAL.

2. The total amount saved to Indian Revenues as a result of audit questions relating to the Home Accounts for the year is estimated at about £20,000.

Savings resulting from audit questions.

3. It is laid down in section 22 of the Government of India Act that, "Except for preventing or repelling actual invasion of His Majesty's Indian possessions, or under other sudden and urgent necessity, the revenues of India shall not, without the consent of both Houses of Parliament, be applicable to defraying the expenses of any military operation carried on beyond the external frontiers of those possessions by His Majesty's forces charged upon those revenues," and in section 27 (sub-section 5) of the same Act the Auditor is enjoined to make special note in his Reports to Parliament of any cases in which it appears to him that "any money arising out of the revenues of India has been appropriated to purposes other than those to which they are applicable."

Expenditure requiring sanction by Imperial Parliament.

For the eleventh year in succession I have to draw attention to two payments of this nature and to the fact that the necessary sanction of the Imperial Parliament has not been obtained therefor. The amounts in question are (1) £13,100,000 paid provisionally to the War Office in 1919 in respect of a further additional contribution by India towards the cost of the war, and (2) £200,000 paid to the War Office in 1921 as an advance subject to adjustment on account of the cost of exchange concession on gratuities. I have pointed out in successive Reports that the submission for sanction has been deferred pending the settlement of various large claims by the Imperial Government against Indian revenues in respect mainly of non-effective liabilities arising out of the war and of counter-claims by India in respect of expenditure consequent upon the war which was held to be chargeable against Imperial revenues.

I have now to report that early in 1931 agreement was reached by the Departments concerned that the claims and counter-claims should be regarded as cancelling each other, and that no further payments in respect thereof should be made by either Government, but up to the present the resolutions by both Houses of Parliament required under the section of the Government of India Act quoted above to regularise the payments made in 1919 and 1921 have not been obtained.

4. Details of the agreement referred to in the preceding paragraph have been embodied in a document known as "Memorandum C." Previous documents—Memorandum A and Memorandum B, which were agreed upon in 1915 an 1918 respectively—regulated the adjustment between Imperial

Memorandum concerning non-effective payments arising out of the war.

and Indian revenues, in accordance with the Resolutions passed by both Houses of Parliament on 16th September and 26th November 1914, of—

(*a*) effective expenditure in connection with—

(i) the Indian Expeditionary Forces;

(ii) the British troops withdrawn from India for service in the war otherwise than with the Indian Expeditionary Forces; and

(iii) the Territorial and Garrison units sent to India in replacement of the withdrawn troops:

(*b*) the payments to be made by India during the war in respect of—

(i) Capitation Rate;

(ii) Deferred Pay and Gratuities; and

(iii) Sea Transport.

Memorandum C relates to certain effective and non-effective claims arising out of, or associated with, the war which have been in dispute between the Indian and Imperial Governments for a considerable time, but, as stated in the preceding paragraph, have now been settled on a "no-payment" basis. The broad lines of the agreement as to the division between the two Governments of non-effective expenditure are as follows:—

(a) *To be borne by India:—*

(i) Casualty pensions due to the Great War granted to personnel of the Indian Army and their dependants.

(ii) Other non-effective awards to personnel of the Indian Army and their dependants made during the period 1st April 1914 to 31st March 1919.

(iii) The share of ordinary non-effective charges in respect of personnel of the Indian Army and their dependants attributable to service in the period 4th August 1914 to 31st May 1919.

(b) *To be borne by the Imperial Government:—*

By the Ministry of Pensions:—

Casualty pensions due to the Great War granted to personnel of the British Army and their dependants.

By the War Office:—

(i) Non-effective awards (other than Great War casualty pensions) granted to personnel of the British Army and their dependants during the period 1st April 1914 to 31st March 1919.

(ii) The share of ordinary non-effective charges in respect of personnel of the British Army and their dependants attributable to service in the period 4th August 1914 to 31st March 1920.

Amendment of rules.

5. The normal age of compulsory retirement in the Civil Services in India is 55, but retention beyond that age is permissible in the case of officers of the Indian Medical Service holding civil posts tenable by officers of rank higher than Lieutenant-Colonel, for whom a later age for retirement is prescribed in the Royal Warrant. Attention was drawn in audit to the fact that certain officers who had completed their tenure of such posts and were more than 55 years of age had, nevertheless, been retained in civil employment and granted leave for extended periods in anticipation of retirement. It was decided that the erroneous grants of leave already sanctioned must stand, but in two other cases leave which would otherwise have extended for eighteen and twenty-six months was restricted to two and six months respectively. Correspondence is proceeding with a view to removing obscurity and anomalies in the Regulations as they stand.

Railway Capital Account.

Incorrect interpretation of leave rules.

6. The Board of Directors of a Guaranteed Railway Company authorised extensions of six months' leave to several officers to whom the Agent in India had granted eighteen months' leave—including in each instance a period of commuted furlough on full pay pending retirement. It was pointed out by this Department that the Company's leave rules contained a provision

common to the Civil Service Regulations and the leave rules of the other Guaranteed Railway Companies to the effect that furlough on full pay should be treated for all purposes as furlough on half pay for twice the period actually taken on full pay. The extensions granted therefore caused the permissible maximum of leave, viz. two years, to be exceeded, and involved substantial overpayment in the aggregate. The Company maintained that their practice was correct and in accord with that of other Companies. The matter was therefore referred to the Railway Board, who reported that no relaxation of the rule had been sanctioned and that the Company's practice was unauthorised. The Secretary of State, in communicating to the Company his view that the grant of the maximum periods of leave was irregular, requested that any consequent overpayment of leave pay, Provident Fund moneys and gratuities of the officers concerned should be adjusted and that the correct procedure should be followed in future. The attention of the other Guaranteed Railway Companies was called to the operation of the rule.

Recovery of share of deputation expenses.

7. The Consulting Engineers of a Guaranteed Railway Company sent a representative to India on behalf of the Company in three successive years. His pay for the full periods of absence and the whole cost of his passages were issued by the India Office, as, according to the claims submitted, the officer had been occupied solely on the business of the Company. It subsequently came to notice in audit that during the visits services had been rendered to, and a fee received from, a non-guaranteed company operating in India. On the question being raised a due proportion of the expenditure incurred, viz. £92 16*s.* 10*d.*, was refunded.

Incorrect exemption of debenture interest from Indian income tax.

8. In the course of audit of the accounts of an Indian Railway Company information was obtained by my officers of a ruling given in India to the effect that a certain company which held some of its own debentures was not entitled to exemption from Indian income tax on the interest accruing therefrom. I drew attention to the fact that another Railway Company had been allowed exemption from tax on the interest on a large block of its own debentures which it held, and the matter was taken up with the Government of India. In the latter case it was not possible to effect recovery as the Company had been wound up on its purchase by Government, but in other cases which were brought to light in India as a result of the investigations made, steps were taken to apply the correct procedure, and to amend past assessments where possible.

Interest (Receipts).

Loans to Persia.

9. The amount of £14,700 shown under this head represents interest on a moiety of a loan of £490,000 made jointly by the Imperial and Indian Governments to the Persian Government. India's share of the capital sum (i.e. £245,000) was transferred in 1923–4, together with other advances amounting in all to £2,367,270 1*s.* 8*d.*, from a Suspense Account to Revenue.

Negotiations for the settlement of these loans have been in progress for several years but have not yet reached completion.

General Administration.

Contribution of His Majesty's Government in respect of the administrative expenses of the India Office.

10. The grant-in-aid by the Treasury towards the expenses of the India Office fixed for the years 1926–7 to 1929–30 at £119,000, subject to modification in respect of variations in the cost-of-living bonus paid on salaries (see section I, para. 6, of the Report for 1926–7), was continued for the year 1930–1 on the same basis. The amount received was £119,000 less £1,000 in respect of bonus variations, and is shown in the accounts in reduction of payments under the following heads :—

	£
General administration - - -	111,062
Audit - - - -	3,442
Stationery and printing - - -	3,496

AVIATION.

Airship station, Karachi.

11. I stated in para. 10 of Section I of the last Report that I had called for vouchers in support of an amount of £3,152 paid to the Air Ministry in March 1930 and charged under Aviation on account of the estimated cost of plant for the electric lighting of the civil aerodrome at Karachi. When these were furnished they showed that the actual cost of the apparatus was £2,893 12*s.* 4*d.* and the balance of £258 7*s.* 8*d.* was repaid in March 1931.

In the same paragraph attention was drawn to the fact that vouchers, which I had suggested should be obtained in support of another payment of £55,000 made to the Air Ministry, had not been furnished. This sum was paid in March 1928 in respect of the estimated cost of the mooring mast erected at the Air Station at Karachi. An account with vouchers was furnished in June 1931 showing that the actual cost was £61,339 10*s.* 11*d.* and correspondence is proceeding with India as to the balance now claimed by the Air Ministry. I dealt in para. 19 of Section I of my Report on the account for 1927-8 with the circumstances attendant on the payment of £55,000 and observed that there had been deviation from regular accounting procedure in connection therewith, in that the expenditure had been included in the Remittance Account for final charge in India, whereas in accordance with ordinary practice it should have been charged finally in the Home Accounts. It would then have fallen within the purview of my audit, but under the method adopted, and assuming that any further payment made will be similarly charged to the Remittance Account, final responsibility for the examination of the expenditure in question devolves on the Auditor-General in India. The vouchers, however, have not been forwarded to that country, and it has apparently been assumed that they will be scrutinised in my Department, in which case any possible comments must wait until my next Report.

MISCELLANEOUS (RECEIPTS).

Expenditure in Persia.

12. The cost of certain diplomatic and consular establishments in Persia is borne in equal shares by the Imperial and Indian Governments, the necessary financial adjustment being made between the Foreign Office and the India Office. In the examination in my Department of the annual statements of expenditure received from India, it was observed that there was no indication that they included sterling overseas pay or leave and pension contribution in respect of certain posts, the ordinary pay of which was included in the statement. As a result of enquiry a moiety of £1,027 8*s.* 5*d.*, viz. £513 14*s.* 2*d.*, in respect of overseas pay has been recovered from the Foreign Office. Correspondence is still proceeding as to the further amount due in respect of leave and pension contribution.

MISCELLANEOUS (PAYMENTS).

Secret Service.

13. £8,000 was placed at the disposal of the Secretary of State during 1930–1 for Secret Service. The amount actually expended was £7,697 0*s.* 7*d.*, and the balance in hand on 31st March 1931 was £2,223 18*s.*

The Secretary of State has furnished me with a certificate that the expenditure was necessary for the public service.

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

Sale of the Indo-European Telegraph Department.

14. The minus item of £450,000 shown on the disbursement side of the Account in the section "Capital Expenditure not charged to Revenue" under the heading "Posts and Telegraphs: Capital Outlay" represents the proceeds of the sale on 1st March 1931 of the Indo-European Telegraph Department to Imperial and International Communications, Ltd. This sum has been transferred to revenue in India in the accounts for 1931–2.

Agreement as to the price to be paid was reached after negotiations extending over several months, in the course of which the India Office was advised by an eminent accountant, to whom a fee of 2,000 guineas was paid. Against the amount received a considerable sum in the aggregate in respect of compensation to the staff dispensed with will have to be set off. In

addition, further contingent expenditure was incurred as a result of the sale, viz. a payment (which has also been transferred to revenue in India in the accounts for 1931–2) to the Foreign Office in respect of an advance made by that Department towards the cost of construction of the Kerman-Bunder-Abbas Line, which was completed in 1917. The cost of the line was £43,413 6*s.* 8*d.* (Rs. 6,51,200 at 1*s.* 4*d.*), the Imperial Government and the Government of India each contributing £21,706 13*s.* 4*d.* Of the total cost one-eighth was treated as a free gift to Persia, and the balance, Rs. 5,69,800, was to be recovered from that Government. Recoveries were made by deduction from the rent due to Persia in respect of the Central Persian Line, the amount recovered being held in suspense in India. On the withdrawal of the Indo-European Telegraph Department from Persia, the land lines were handed over to the Persian Government and the claim for the unrecovered balance of Rs. 2,69,600, a moiety of which would have accrued to Imperial revenues, was abandoned. In the circumstances it was decided to refund to the Foreign Office the full amount due in respect of the original advance, viz. £21,706 13*s.* 4*d.*, less one-eighth, or £18,993 6*s.* 8*d.*

As part of the general agreement in the withdrawal of the Indo-European Telegraph Department from Persia, the Imperial Government have waived recovery of the balance, about £1,045, of a free-of-interest loan made to India in 1915 in respect of the capital outlay on the Arabistan Line which was repayable at the rate of £500 per annum irrespective of recoveries from Persia.

Two other amounts payable annually up to 1945, viz. £300 paid towards the upkeep of the Arabistan Line and Krans 30,000 (about £600) royalty to the Persian Government in respect of the Jask-Gwadur Line, moieties of which were borne by the Imperial Government, ceased to be payable as from 1st March 1931.

In the negotiations as to the amount to be paid for the assets of the Department the question at issue was not merely its value as a commercial undertaking. From that point of view it would have been difficult to substantiate a claim for any substantial amount, as the accounts showed that at the time of the negotiations the Department was just making ends meet, and the prospect for the immediate future indicated that an annual loss would be sustained. But there was another factor involved, viz. the joint purse agreement. Briefly, this agreement provided for the pooling by certain telegraph companies and the Indo-European Telegraph Department of the receipts derived from telegrams exchanged between Cis-Indian countries on the one side and India and trans-Indian countries on the other. These proceeds were then divided amongst the partners in agreed shares. Under this arrangement Indian revenues have been benefiting to a very considerable extent and would presumably have continued to benefit though probably on a reduced scale. In recent years the annual amount received by India from this source has exceeded £100,000. From the date of the sale Imperial and International Communications, Ltd., will benefit by the cessation of these payments and will gain additional cable traffic which they can handle without any extra expenditure, although as a partial set-off they will incur a loss in respect of the working of the Gulf cable.

Extraordinary Receipts.

Receipt from proceeds of International loan.

15. An amount of £123,205 2*s.* 11*d.* was received during the year under review in respect of India's share of the proceeds of the German International 5½ per cent. loan raised in 1930. This loan was issued under the terms of the "Arrangement as to the Financial Mobilisation of the German Annuities" (*vide* Cmd. 3484), and was operated by the Bank for International Settlements. The amount taken by the British Empire was about £10,000,000, of which India's share was £123,205 2*s.* 11*d.* in exchange for which she forgoes an annuity of about £9,400 for 35 years. The effective rate of interest involved in the exchange is somewhat higher than that at which India is at present able to borrow in the open market, but in the light of possible modifications of reparation payments the substitution of an immediate cash receipt for part of the annuities may prove to be a profitable transaction.

Other reparation receipts.

16. In addition to the amount dealt with in the preceding paragraph, £233,668 14*s.* 2*d.* was received during the year in respect of other reparation receipts, of which £232,044 9*s.* 3*d.* was paid by Germany and £1,624 4*s.* 11*d.* by Czecho-Slovakia.

During the whole of the year under review the Young Plan for the payment of reparations by Germany was in operation, and the amount received includes the balance of £16,444 3*s.* 4*d.* in respect of the previous year's annuity (*vide* para. 14 of Section I of the last Report).

The £1,624 4*s.* 11*d.* received from Czecho-Slovakia represents the first two annuities payable by that country under the Hague Agreement of January 1930. As regards reparations payable by Hungary and Bulgaria, the amounts due are, by agreement amongst the creditor Powers, wholly allocated to the Hungarian Agrarian Fund.

Deposits and Advances.

Gold Standard Reserve Equalisation Fund.

17. In para. 22 of Section I of the last Report details were given of the Gold Standard Reserve Equalisation Fund, which was set up in 1929–30 in order to prevent wide fluctuation in the amounts transferred to revenue on account of the surplus on the year's working of the Gold Standard Reserve. In 1930–1 that surplus amounted to £1,566,251 18*s.* 6*d.*, and it was necessary to draw on the Equalisation Fund to the extent of £33,748 1*s.* 6*d.* to make up the credit to revenue to the agreed minimum figure of £1,600,000.

The balance of the fund at 1st April 1930 was £442,709 2*s.* 5*d.*; the discount earned during the year under review was £9,046 8*s.* 4*d.*, and the closing balance on 31st March 1931 was £418,007 9*s.* 3*d.*

Remittances (Receipts).

Repatriation of refugees from India.

18. In para. 15 of Section I of the last Report reference was made to expenditure incurred in the maintenance and repatriation in 1921 of European refugees who entered India from Central Asia. Negotiations are still proceeding in regard to the recovery from the Government concerned of the amount of £3,426 17*s.* 5*d.* outstanding.

Opium shipped to the Colonies.

19. Amounts due in respect of opium shipped from India to the Colonies are claimed from the Crown Agents on receipt of a telegram from India announcing the shipment and the amount recoverable. This information is usually sent within a few days after the date of shipment of the opium from India. Shipments to the value of £70,000 were made on the 29th January and the 26th February 1931, but through inadvertence the necessary information was not telegraphed from India until the 12th May, the result being a loss of interest amounting at the rate currently obtainable on the Secretary of State's balance to about £400.

Persian Gulf radio offices.

20. In para. 16 of Section I of the last Report reference was made to audit action which had resulted in the recovery of £722 15*s.* from the Foreign Office in respect of pension contribution on account of the staff of the Persian Gulf radio offices. Further consequential claims have since been made in respect of earlier years and of the year 1930–1, and an additional sum of £392 18*s.* 3*d.* has been recovered from the Imperial Government.

Appropriation Audit.

21. Provision for Voted expenditure, excluding that on Railways, by the Secretary of State in Council was distributed under eight Grants, only one of which, Grant 85, related exclusively to expenditure by the Secretary of State.

22. Under Grant 85 (Voted) there was a saving of £14,839, i.e. 9·7 per cent. of the total provision of £153,300. The latter included a supplementary grant of £20,850 provided under "Miscellaneous Civil Charges—Round Table Conference," where there was a saving of £4,253. Under many of the

other individual subheads also there were, as in previous years, considerable differences between grant and expenditure, the more important instances being :—

Miscellaneous Civil Charges :—		£
E 11. Agriculture	saving	2,508
E 13. Miscellaneous Departments	,,	1,674
E 15. Stationery and Printing	,,	1,614
E 18. Contribution, International Relief Union	,,	1,500
E 26. Contribution, Overseas Mechanical Transport Fund	,,	1,500

23. Excesses of £115 under Grant 23 and £84 under Grant 96 over the provision finally allotted to the Secretary of State were offset by savings of £351 and £978 respectively on the High Commissioner's allotments from these Grants.

24. Under "Non-Voted" considerable modification of the original appropriation was found to be necessary during the course of the year. On the whole, however, the expenditure approximated reasonably closely to the final appropriations under the various subheads.

Section II.—MILITARY SERVICES.

Capitation Rate on account of Indian regiments lent for service in the Colonies.

1.—(i) The pay, &c., of Indian regiments lent for service in the Colonies is recovered by means of a Capitation Rate applied to the average strengths each year. In the examination in my Department of the claim for 1930–1, it was observed that the monthly returns of strength furnished by India did not include two officers, one of whom was on leave pending resignation and the other on leave pending attachment to the Staff College, Quetta, for instruction. On a supplementary claim being made a further amount of £680 18*s.* was recovered. The query will affect also the claim for 1931–2, which will be increased by about £660.

(ii) Owing to fluctuations in rates of pay, &c., the Capitation Rate compiled for the quinquennium 1919–20 to 1923–4 had to be adjusted before application to the last three years of the period. In doing so it was overlooked in India that deferred pay had been sanctioned for Indian troops as from 1st April 1922, and nothing in this respect was included in the rate. The result was that approximately Rs. 32,000 was short recovered. The omission did not come to light until 1931, and as it is the practice only in exceptional circumstances to adjust the rates after they have been agreed and brought into use, it was not possible to rectify the error. The item had been correctly included in the rate for the succeeding quinquennium.

(iii). In the calculation of the Rate for the period 1924–5 to 1928–9 no provision was made for allowances to officers in lieu of lodgings, on the assumption that free quarters would be provided by the Imperial authorities. It appears, however, that free quarters were not provided, and that in accordance with a War Office decision the officers drew lodging allowance at Indian rates in addition to a special allowance under War Office rules. On this coming to light a supplementary claim for £580 12*s.* 1*d.* was received from India in 1931 for the Indian allowance issued to two regiments—the first from April 1925 to February 1928 and the second from February 1928 to March 1929. The claim was admitted in principle, but owing to the delay in its submission it was only possible to recover the amount due in respect of the second regiment, £360 9*s.* 1*d.*

Withdrawal of outfit allowance to officers at Staff College.

2. Officers of the Indian Army proceeding to the Staff College, Camberley, for a course of instruction are granted an outfit allowance of £50. It was suggested by this Department that the necessity for the allowance to these officers no longer existed in view of the grant of an Indian allowance as part of their pay. The matter was considered and it has been decided to discontinue the allowance for officers joining the College after 1st January 1932. An annual saving of £400 will result from this decision.

Reduction of ration allowance to personnel on leave.

3. Officers, warrant officers, and men receive, while in this country on leave from India, certain allowances, including one in respect of rations in lieu of issue in kind. Up to 31st March 1930 the amounts drawn were those laid down in War Office regulations for British personnel in similar circumstances; those regulations prescribed two rates of ration allowance, one representing the retail cost of the ration and a lower one representing its wholesale cost. The general principle governing the rate drawn was that the lower allowance only was issued to those who drew the money allowance to suit their own convenience; but personnel on leave were permitted to draw the higher rate up to 31st March 1930, after which date they were restricted to the lower rate. In July 1930 the Secretary of State in Council decided that this modification should not apply to personnel on leave from India. On the papers coming to my Department in October 1930 for information I asked that the question should be reconsidered for reasons which I enumerated; this was done, but the previous decision was confirmed. In August 1931 the matter was again considered and on the ground of financial stringency the decision was reversed so far as it concerned officers, who were restricted to the lower rate as from 1st October 1931, with a resultant saving of about £10,000 a year. Warrant officers and men on leave from India continue to receive the higher rate.

Short recovery from the Imperial Government in respect of leave passage concessions.

4. In para. 3 of Section II of the last Report reference was made to the grant from February 1925 of certain passage concessions to Indian Army officers and their families, and to the method of recovery of the cost in the case of officers lent to "foreign" Governments by means of a charge of Rs. 50 a month. Test audit in India revealed the fact that no charge in this respect was included in the accounts of military expenditure on account of Aden from 1st April 1927, recoverable from the Imperial Government, and a supplementary claim was prepared. This claim, amounting to approximately £884, proved to be incomplete. Examination in the India Office resulted in the addition of about £580, and audit in my Department in the addition of a further amount of £154.

Aden.

5. For the years 1930–1 onwards Indian revenues are liable for a contribution towards the military and political administration of Aden, of one-third of the actual cost subject to a maximum of £150,000 a year. The accounts for 1930–1, which are at present under examination in my Department, show a net expenditure exceeding £457,000, so that, subject to any adjustment which may be necessary, India's contribution is £150,000 and a provisional payment of this amount was made during the year under review.

Irregular promotion involving increased pension charge.

6. In para. 12 of Section II of my Report on the Accounts for 1926–7 I dealt with two cases to which I had drawn attention where, under the rules in force, officers had been granted greatly enhanced pensions as Colonels without having rendered any effective service in that rank. I went on to say that as a result of my criticism certain limitations had been imposed which should prevent the occurrence of any further similar cases.

In 1931 a case came under audit where an officer had been promoted Colonel and posted to a Colonel's appointment only three days before leaving India on 91 days' leave, at the end of which, without rejoining for duty, he retired on a Colonel's pension of £900 per annum, whereas had he not been promoted the rate would have been £560. I drew attention to the case with reference to the apparent failure of the limitations referred to above to secure their object and at my suggestion an explanation was obtained from the Government of India. This was to the effect that the officer had actually assumed the duties of an authorised Colonel's appointment before proceeding on leave pending retirement, but it was admitted that the principles underlying the relevant regulations had not been complied with; extenuating circumstances were pleaded and an assurance given that steps had been taken to ensure that in future such promotions would be made only when an officer had a prospect of holding a Colonel's appointment for the normal tenure.

Pensions recoverable from the Imperial Government.

7. Attention was drawn by this Department to the non-recovery of certain wound pensions issued in India on behalf of the War Office, and £2,367 has now been repaid by that Department.

Incorrect issue of dependants' pensions.

8.—(i) Pensions issuable to the widows of officers who died from causes other than those arising from active service are contingent upon the means of the recipient. In this connection the question of eligibility was raised by this Department in two cases, and as a result grants amounting to £160 per annum were withheld.

(ii) Pensions to children normally terminate on their attaining the age of 21. In certain circumstances pensions which have lapsed owing to age may be revived on account of infirmity. In a case of this kind it was proposed to revive a pension and to grant arrears amounting to £92. It was pointed out by this Department that under the practice of the Ministry of Pensions, the arrear payment would be considerably less than that proposed, and it was accordingly reduced by £64.

Nugatory expenditure in connection with an Indian cadet for the Royal Air Force.

9. In March 1929 the papers dealing with the proposal to send Indian cadets to this country for flying training at the Royal Air Force Cadet College came to my notice, and I suggested that, in view of the high cost of training, every effort should be made to ensure that only such candidates would be sent from India as showed a reasonable likelihood of becoming efficient pilots. The first batch of cadets which was selected and arrived in this country in 1930 included one who, on commencing his training, was found to be of such small stature as to be unable to reach the controls of the service machines, and was in consequence unable to qualify as a flying officer. It is understood that the Air Ministry have been in direct communication with the Indian authorities regarding the circumstances in which this cadet was passed as fit in India, and it is presumed, therefore, that steps have now been taken which will obviate recurrence of an error which resulted in a considerable amount of nugatory expenditure.

Reduction of subsistence allowance to officers of the Royal Indian Marine undergoing instruction.

10. Officers of the Royal Indian Marine undergoing courses of instruction were under regulation entitled to draw full rates of subsistence allowance irrespective of whether they were provided with accommodation or not. As this was contrary to Admiralty regulations on which the rates themselves were based, I suggested that the practice of that Department should be followed. This proposal was not adopted entirely, but certain modifications have been made in the rules which will result in a saving of about £150 per annum.

Payments to Imperial Government.

11. The principal payments made from Indian revenues to Departments of the Imperial Government for services arising out of the maintenance of British troops on the Indian Establishment are dealt with in the following paragraphs.

12. War Office: Capitation Rate for Effective Services:—

A provisional advance of £1,400,000 was made as in the preceding four years. These amounts are subject to adjustment when agreement has been reached as to the principle on which India's annual payment under this head shall be based. The Indian and Imperial Governments have agreed that the question shall be referred to an independent tribunal.

13. War Office: for gratuities on death, discharge, &c.:—

£48,000 was advanced on this account in respect of payments during 1930–1, and in addition £1,475 13*s.* 7*d.* in adjustment of the charge for 1927–8 and 1928–9 was paid and £832 16*s.* 4*d.* in adjustment of the advance for 1929–30 was received. The accounts for 1930–1 are now under audit.

In the examination in my Department of the accounts for 1929–30 it came to light that the figures of regimental strength forming the basis of the annual charge included personnel serving with the Corps of Indian Sappers and Miners. I pointed out that as the gratuities paid to these soldiers are borne wholly by Indian revenues, the inclusion was incorrect. In consequence the War Office agreed to refund the sum of £472.

14. War Office: for unemployment insurance:—

£95,000 was advanced in respect of the year 1930-1, less £1,270 12*s.* 5*d.* over-advanced during 1929-30.

I pointed out that the error in the figures of strength referred to in the preceding paragraph affected unemployment insurance also and the War Office agreed to refund £773 overcharged in this respect.

15. War Office: on account of clothing and necessaries in possession of regiments on their transfer to and from the Indian Establishment:—

The advance of £10,000 referred to in para. 11 of Section II of the last Report has been adjusted.

A further advance of £9,500 was made to the War Office in March 1931 to meet the approximate amount due from Indian revenues for the second half of the trooping season 1929-30 and the first half of that of 1930-1. Detailed statements relating to the expenditure incurred during the period in question have recently been received from the War Office, and are now under audit.

16. War Office: Sea Transport:—

In para. 33 of Section II of my Report on the account for 1925-6 I gave details of the Joint Trooping Service instituted as from 1st April 1925 to cover Indian and War Office requirements. This arrangement was to operate for five years, at the end of which period the position was to be reconsidered. In 1930 the India Office proposed, subject to one modification to which reference is made below, that the arrangements in force should be renewed for a further period of five years. Before taking this action the papers were referred to me for observations and I expressed some doubts as to whether Indian revenues were deriving the full benefits to which they were entitled from the Joint Service. I gave reasons in support of this opinion and suggested that the Committee on whose recommendations the Joint Service was instituted should be reassembled and the whole ground reviewed. This suggestion was adopted and the Committee, on which this Department will now be represented, will meet in the near future. The modification referred to above relates to a lump sum of £4,500 per annum paid by the War Office in respect of passages of personnel travelling to and from India in Imperial interests. In 1928 I pointed out that this amount was inadequate and urged that the matter should be taken up with the War Office at once with a view to adjustment. The Secretary of State in Council, however, decided that no change should be made until the end of the first quinquennium of the Joint Service, but he has suggested to the War Office that as from 1930 the amount shall be increased to £14,000 per annum. This question and others raised in audit on the accounts for the year 1928-9 will be dealt with by the reassembled Committee.

The amount claimed in respect of trooping in 1929-30 was £431,998 10*s.* 9*d.* against which advances amounting to £450,000 had been made. The balance of £18,001 9*s.* 3*d.* over-advanced to the War Office has been adjusted against the advances in respect of the 1930-1 season. The accounts for 1930-1 are at present under audit.

17. War Office: Retired pay, pensions, &c., of British Forces for service in India:—

Final agreement has now been reached in respect of the annual payments on this account from 1913-4 onwards, and India's liability up to 31st March 1919 is covered by the agreement with the Imperial Government referred to in para. 4 of Section I of this Report.

Further progress has been made in regard to the adjustment of the accounts for post-war years, those relating to 1924-5 and 1925-6 having been agreed with the War Office since the date of my last Report.

A further advance of £1,166,046 in respect of the year 1930-1 was made to the War Office.

18. Air Ministry: for Effective Services in respect of personnel of the Air Force serving in India:—

An advance of £110,000 was made, based on a provisional Capitation Rate of £50 on the numbers serving in India.

As in the case of the payment to the War Office for effective services, the payments made from 1st April 1926 are subject to adjustment. The question of the Air Force Capitation Rate is being dealt with in connection with that payable to the War Office, vide para. 12.

19. Air Ministry: for Non-Effective Services in respect of personnel serving in India:—

A further advance of £19,500 was made on this account during 1930–1. Previous advances have been made as follows: 1926–7, £45,000 (including arrear payments); 1927–8, £15,800; 1928–9, £14,800; 1929–30, £15,200.

These advances are subject to adjustment when agreement has been reached as to the method of discharging India's liability for a share of the Non-Effective charges of Royal Air Force personnel in respect of service in India. An enquiry has been in progress for some years with a view to discharging this liability by a Capitation Rate, but no conclusions have yet been reached.

INDIA AUDIT OFFICE,
29th February 1932.

W. A. STURDY,
Auditor.

REPORT of the AUDITOR OF INDIAN HOME ACCOUNTS upon the ACCOUNTS OF THE SECRETARY OF STATE IN COUNCIL OF INDIA on account of the PROVINCIAL GOVERNMENTS, from 1st April 1930 to 31st March 1931.

MADRAS.

1. For the year 1930–31 provision for Voted expenditure by the Secretary of State on behalf of the Government of Madras was included in a single composite grant (No. XXXVI) for Home expenditure.

2. Under Voted the aggregate saving of £102 is the net result of various excesses and savings distributed over the detailed subheads, the more noticeable being:—

Head of Service.	Grant.	Expenditure.	
	£	£	£
Land Revenue (reserved):			
Law charges in connection with Appeals from India - - - -	2,025	691	saving 1,334
Superannuation (reserved):			
Portions of pensions of Military Officers in respect of civil employment, &c. -	1,350	2,813	excess 1,463

India Audit Office,
21st January 1932.

W. A. STURDY,
Auditor.

BOMBAY.

1. For the year 1930–31 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bombay was included in a single composite grant (No. 33) for Home expenditure.

2. Under Voted the net aggregate saving of £323 out of the Budget allotment of £1,275 was mainly attributable to the saving of the entire provision of £300 under "Medical (Transferred)—Leave Salaries."

India Audit Office,
21st January 1932.

W. A. STURDY,
Auditor.

BENGAL.

1. For the year 1930-31 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bengal was included in a single composite grant (No. 29) for Home expenditure.

2. Under Voted the excess of £157 over the Budget provision of £2,589 allotted to the Secretary of State was covered by reappropriations amounting to £492. The excess is the net result of various excesses and savings distributed over the detailed subheads, the more noticeable being :—

Head of Service.	Grant.	Expenditure.		
Land Revenue (reserved):	£	£		£
Law charges in connection with Appeals from India - - - -	1,200	708	saving	492
Medical (transferred)—Leave salary -	288	Nil	„	288
Superannuation (reserved):				
Portions of pensions of Military and Marine officers in respect of civil employment - - - -	300	1,259	excess	959

India Audit Office,
21st January 1932.

W. A. STURDY,
Auditor.

UNITED PROVINCES OF AGRA AND OUDH.

1. For the year 1930-31 provision for Voted expenditure by the Secretary of State on behalf of the United Provinces of Agra and Oudh was included in a single composite grant (No. 8) for Home expenditure.

2. Under Voted the net aggregate saving of £398 out of the provision of £2,820 allotted to the Secretary of State was mainly attributable to the saving of £333 of the allotment of £675 under "Education (Transferred): Leave Allowance of an officer."

India Audit Office,
21st January 1932.

W. A. STURDY,
Auditor.

PUNJAB.

1. For the year 1930-31 provision for Voted expenditure by the Secretary of State on behalf of the Government of the Punjab was made by means of a single composite grant (No. 41).

2. Under Voted small savings under each of the detailed heads resulted in an aggregate saving of £146 only out of the grant of £3,060.

SUPERANNUATION.

3. A last pension certificate was received from India transferring to this country payment of the pension of a military officer. Attached to this document was an instruction that of his pension of £360 per annum, £220 was chargeable to Punjab revenues in respect of civil employment under that Government. It was pointed out by this Department that under a provision of the Pension Manual the liability of the Local Government for its share of the pension should have been liquidated by payment to Central revenues of the capitalised value. Inquiry elicited the fact that the correct procedure had been followed: adjustment of the amount wrongly charged to Punjab revenues, viz. £304 13*s.* 2*d.*, was accordingly made, and subsequent issues are being correctly charged.

India Audit Office,
21st January 1932.

W. A. STURDY,
Auditor.

BURMA.

1. For the year 1930–31 provision for Voted expenditure by the Secretary of State on behalf of the Government of Burma was included in the appropriate Departmental Grants voted by the Legislative Council.

2. A small excess of £2 over the provision finally allotted to the Secretary of State under Part A—Voted was covered by savings in the High Commissioner's portion of the grant.

India Audit Office,
21st January 1932.

W. A. STURDY,
Auditor.

BIHAR AND ORISSA.

1. For the year 1930–31 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bihar and Orissa was included in a single composite grant (No. 25) for Home expenditure.

2. Under Voted the net aggregate saving of £123 out of the grant of £3,900 was mainly attributable to the saving of £110 of the allotment of £690 under "Administration of Justice (Reserved)—Law Charges in connection with Appeals from India and Sundry items."

India Audit Office,
21st January 1932.

W. A. STURDY,
Auditor.

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*No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1931

RECEIPTS.

REVENUE.

RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS:	£	£	£
Bengal-Nagpur Railway: Dividends on Government holding - -	212		
STATE RAILWAYS: INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Madras and Southern Mahratta Railway (Mysore Railway) - - -	48,000		
		48,212	
SUBSIDIZED COMPANIES:			
Rohilkund and Kumaon Railway: Government share of Surplus Profits		6,630	
			54,842
INTEREST:			
Interest realised from investment of Cash Balance, &c. - - - - - -		207,745	
Interest, Discount, &c., on Gold Standard Reserve holding - - - - -		291,379	
Transfer from Gold Standard Reserve Revenue Equalisation Fund - - - -		435,034	
			934,158
Carried forward - - - - - - - -			989,000

* This is an account subject to audit, and to the final adjustment of the accounts of Sub-Accountants.

of State in Council of India on account of the Central Government of India, to 31st March 1932.

DISBURSEMENTS.

EXPENDITURE.

	£	£	£
CUSTOMS:			
Sundry items			580
TAXES ON INCOME:			
Sundry items			491
SALT:			
Sundry items			124
FORESTS:			
Sundry items			12
RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS—INTEREST ON DEBT:			
Bombay Baroda and Central India Railway	385,084		
Burma Railways	37,499		
East Indian Railway	1,743,445		
Eastern Bengal Railway (including Bengal Central Railway)	124,553		
Great Indian Peninsula Railway	965,182		
Indian Midland Railway	18,365		
Madras Railway	362,194		
Oude and Rohilkund Railway	312,795		
Scinde Punjab and Delhi Railway	355,639		
South Indian Railway	146,635		
Interest at 3·3252 per cent. on 55,720,115*l.* taken as Capital Outlay in this Country to 31st March 1917 on State Railways and at 5·99127 per cent. on 38,691,940*l.* taken as Capital Outlay in this Country from 1st April 1917 to 31st March 1932	4,170,944		
	8,622,335		
Oude and Rohilkund Railway Discount Sinking Fund in redemption of Debt incurred in excess of money raised	9,771		
		8,632,106	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Assam-Bengal Railway	83,700		
Bengal-Nagpur Railway	298,211		
Tirhoot Railway (Bengal and North Western Railway)	35,000		
" " " (Sinking Fund)	1,275		
Bombay Baroda and Central India Railway	94,998		
Madras and Southern Mahratta Railway	285,050		
Ditto (Mysore Railway)	48,000		
South Indian Railway	149,470		
		995,704	
STATE RAILWAYS—WORKING EXPENSES:			
Rental paid to South Behar Railway Company	30,000		
Sundry items	897		
		30,897	
MISCELLANEOUS RAILWAY EXPENDITURE:			
Sundry items		13,590	
			9,672,297
POSTS AND TELEGRAPHS: REVENUE ACCOUNT:			
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:			
Payments to His Majesty's Treasury for Mail Service		33,292	
Sundry items		11	
			33,303
INTEREST ON DEBT:			
TOTAL INTEREST ON LOANS CONTRACTED IN ENGLAND AND ON LIABILITIES OF RAILWAY COMPANIES TAKEN OVER ON PURCHASE	14,810,827		
DISCOUNT SINKING FUND, in redemption of debt incurred in excess of money raised	83,929		
		14,894,756	
Deduct:—Chargeable to—			
State Railways—Interest on Debt		*—8,632,106*	
		6,262,650	
INTEREST ON LIABILITIES ASSUMED IN RESPECT OF BRITISH 5 PER CENT. WAR LOAN (1929–47)		418,025	
INDIA STOCK AND BONDS: Discount on prepaid instalments		786	
Difference between par value and cost price of India 6 per cent. Bonds (1932–33) purchased for cancellation		9,007	
MANAGEMENT OF DEBT		256,613	
Miscellaneous		11,618	
			6,958,699
Carried forward			16,665,506

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1931 to

RECEIPTS—*continued.*

Revenue—*continued.*

	£	£
Brought forward		989,000
MINT:		
Indian coins, &c., sent home for assay		27
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Widows' Funds of the Home Establishment of the East India Company (sale of 2½ per cent. Consolidated Stock under Act 60 Vict., ch. 11, Dividends, &c.) and subscriptions in respect of the India Office Provident Fund	3,666	
Subscriptions in respect of the Indian Military Funds, &c.	886	
Subscriptions, &c., towards Indian Civil Service Family Pensions	3,424	
Miscellaneous	367	
		8,343
STATIONERY AND PRINTING:		
Miscellaneous Receipts		871
MISCELLANEOUS:		
Miscellaneous Receipts in aid of India Office	2,495	
Miscellaneous Home Receipts	846	
Receipt on account of Diplomatic and Consular Service	15,930	
„ „ Divisible Expenditure at Aden	3,213	
		22,484
Carried forward		1,020,700

of State in Council of India on account of the Central Government of India, 31st March 1932—*cont.*

DISBURSEMENTS—*continued.*

Expenditure—*continued.*

	£	£	£
Brought forward			16,665,506
INTEREST ON OTHER OBLIGATIONS:			
Bengal and North-Western Railway 5 per cent. Debenture Stock Discount Sinking Fund			295
GENERAL ADMINISTRATION:			
Home Establishment, &c.	213,385		
Less: Contribution by His Majesty's Treasury	*—102,359*		
		111,026	
Administration in India:			
Miscellaneous expenditure		8,353	
			119,379
AUDIT:			
Home Establishment		16,278	
Less: Contribution by His Majesty's Treasury		*—3,145*	
Portion charged to High Commissioner		*—7,750*	
			5,383
JUSTICE:			
Sundry items			3,943
JAILS:			
Sundry items			16
POLICE:			
Sundry items			273
PORTS AND PILOTAGE Sundry items			575
ECCLESIASTICAL:			
Sundry items			30
POLITICAL:			
Sundry items			20,563
WATCH AND WARD: Sundry items			2,090
SCIENTIFIC DEPARTMENTS:			
Sundry items			3,527
MEDICAL:			
Sundry items			1,156
PUBLIC HEALTH:			
Sundry items			4,468
AGRICULTURE:			
Sundry items			12
AVIATION:			
Sundry items			588
MISCELLANEOUS DEPARTMENTS: Sundry items			3,789
MINT: Sundry items			9
CIVIL WORKS: Sundry items			489
TERRITORIAL AND POLITICAL PENSIONS:			
Members of the Family of the late Maharajah Duleep Singh		8,083	
Members of the Bengal Nizamut Family		473	
			8,556
SUPERANNUATION ALLOWANCES AND PENSIONS:			
General		125,861	
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund		278,560	
			404,421
STATIONERY AND PRINTING:			
Stationery, Printing, and Bookbinding for the India Office, &c		8,518	
Less: Contribution by His Majesty's Treasury		*—3,496*	
			5,022
MISCELLANEOUS:			
Contribution towards expenses of the Secretariat of the League of Nations		67,709	
Miscellaneous expenditure		50,419	
			118,128
Carried forward			17,368,213

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1931 to

RECEIPTS—*continued.*

Revenue—*continued.*

	£	£
Brought forward - -		1,020,700
MILITARY SERVICES:		
ARMY:		
Consolidated Clothing Allowances - - - - - - - -	1,482	
Amount received from the Imperial Government on account of Indian Regiments lent for service in the Colonies - - - - -	44,457	
Clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment - - - - - - - -	48,115	
Receipts in connection with Transport of Troops and Concession Passages - - -	138,924	
Miscellaneous: Effective - - - - - - - - -	64,155	
Contribution by the Imperial Government in respect of pensionary charges of Indian troops, &c. - - - - - - - - - - -	508,104	
Subscriptions towards Indian Military Service Family Pensions - - - -	48,140	
Miscellaneous: Non-Effective - - - - - - - -	27,809	
		881,186
ROYAL AIR FORCE:		
Stores brought from India with Airmen, &c. - - - - - - - - - -		1,780
MARINE:		
Miscellaneous - - - - - - - - - - - -		234
MILITARY ENGINEER SERVICES:		
Miscellaneous - - - - - - - - - - - - -		20
EXTRAORDINARY RECEIPTS:		
Reparations - - - - - - - - - - - - - -		56,888
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward) -		1,960,808

of State in Council of India on account of the Central Government of India, 31st March 1932—*cont.*

DISBURSEMENTS—*continued.*

Expenditure—*continued.*

	£
Brought forward	17,368,213

MILITARY SERVICES:

	£	£
ARMY:		
Payments to War Office for British Troops serving in India	1,400,000	
Discharge Gratuity and Deferred Pay of British Troops	48,371	
Pay and Allowances of British Soldiers attending Vocational Courses	21,211	
Furlough Allowances of British Troops serving in India	115,046	
Furlough Allowances: Indian Army: Regimental	251,849	
" " Indian Army Service Corps	76,022	
Unemployment Insurance: Army	136,000	
National Health Insurance: Army	39,600	
Contributory Pensions Act, 1925	118,800	
Marriage Allowances and Allotments: British Troops	319,312	
" " " Indian Army	30,649	
Pay of Second Lieutenants on appointment	6,784	
Miscellaneous Army Charges	6,283	
Educational and Instructional Charges	36,334	
Medical Services: Furlough Allowances and miscellaneous expenditure	103,992	
Veterinary: Furlough Allowances and miscellaneous expenditure	2,390	
Arsenals: Furlough Allowances and miscellaneous expenditure	40,280	
Miscellaneous Administrative Services	8,130	
Manufacturing Establishments: Miscellaneous expenditure	5,292	
Staff: Furlough Allowances and miscellaneous expenditure	87,057	
Consolidated Clothing Allowances	992	
Stores taken to India with troops: Clothing	12,329	
" " " Ordnance	36,762	
Gratuities and Allowances to Surplus Officers of the Indian Army	463	
Contribution towards Aden expenditure	136,416	
Sea Transport and Concession Passages	527,725	
Miscellaneous	11,149	
Payments to War Office for Retired Pay, &c., of British Forces for service in India	1,165,274	
Pay and Pensions of Non-effective and Retired Officers of the Indian Service	1,907,108	
Wound Pensions and Gratuities	21,211	
Miscellaneous Pensions, &c.	222,009	
Indian Military Service Family Pensions	245,979	
Miscellaneous	7,952	
		7,148,771
ROYAL AIR FORCE:		
Air Ministry for Troops serving in India	111,000	
Discharge Gratuities	974	
Furlough Allowances	7,628	
Educational and Instructional Charges	6,964	
National Health Insurance	1,254	
Unemployment Insurance	1,301	
Contributory Pensions Act, 1925	3,761	
Marriage Allowances and Allotments	74,977	
Stores taken to India with Airmen	912	
Consolidated Clothing Allowances	1,411	
Cost of Sea Transport	34,103	
Miscellaneous	294	
Air Ministry for personnel serving in India (Non-Effective Charge)	19,040	
		263,619
MARINE:		
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	101,465	
Royal Indian Marine Furlough Pay	17,313	
Sundry items	5,591	
Royal Indian Marine Retired Pay	52,261	
Indian Navy Retired Pay	40	
		176,670
MILITARY ENGINEER SERVICES:		
Furlough Pay of Royal Engineer personnel	25,480	
		7,614,540

TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward) 24,982,758

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1931 to

RECEIPTS—*continued.*

	£
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (brought forward)	1,960,808

CAPITAL.

DEBT.

PERMANENT DEBT INCURRED:		£	£	£
India 5½ per cent. Stock (1932)	Discount written off to Revenue	151,815		
India 5½ per cent. Stock (1936–8)		46,251		
India 4½ per cent. Stock (1950–5)		126,121		
India 4½ per cent. Stock (1958–68)		25,644		
India 6 per cent. Bonds (1932–3)		26,607		
India 6 per cent. Bonds (1933–5)		23,163		
			399,601	
India 6 per cent. Bonds (1933–4)	Receipts during the year	10,000,000		
India 5½ per cent. Stock (1936–8)		3,013,022		
			13,013,022	
				13,412,623
UNFUNDED DEBT:				
Subscriptions to the Indian Military Widows' and Orphans' Fund			5,045	
Subscriptions to the Superior Services (India) Family Pension Fund			6,106	
				11,151

DEPOSITS AND ADVANCES.

	£	£	£
GOLD STANDARD RESERVE:			
British Government Securities paid off, &c.	63,867,672		
Dividends on investments, Discount on Treasury Bills, &c.	959,272		
		64,826,944	
GOLD STANDARD RESERVE: REVENUE EQUALISATION FUND:			
Interest	17,027		
British Treasury Bills maturing, &c.	2,510,556		
		2,527,583	
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:			
Repayment by the Imperial Government of Expenditure in England in connection with			
Pay of Second Lieutenants on appointment to the Indian Army	1,707		
Pay of Indian Army Officers lent to the Imperial Government	177		
Round-Table Conference	47,274		
Miscellaneous expenditure	1,390		
		50,548	
SUSPENSE ACCOUNTS:			
Bengal and North-Western Railway 5 per cent. Debenture Stock Discount	1,570		
Investment in Railway Debentures from Treasury Balance	694,507		
Miscellaneous	9,320		
		705,397	
MISCELLANEOUS DEPOSITS:			
Income Tax	933,300		
Civil Service Insurance Society	4,309		
Mysore Debenture Stock Sinking Fund and Investment Account	19,062		
Miscellaneous	136,985		
		1,093,656	
			69,204,128
Carried forward			84,588,710

of State in Council of India on account of the Central Government of India, 31st March 1932—*cont.*

DISBURSEMENTS—*continued.*

	£
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward)	24,982,753

EXPENDITURE NOT CHARGED TO REVENUE.

	Discharge of Debentures.	Stores, Establishment charges, &c. (Net).		
CAPITAL OUTLAY ON RAILWAYS:				
STATE RAILWAYS WORKED BY COMPANIES:	£	£		
Assam-Bengal Railway	—	80,618		
Bombay, Baroda and Central India Railway	—	262,547		
Bengal-Nagpur Railway	—	184,198		
Madras and Southern Mahratta Railway	—	305,100		
Rohilkhund and Kumaon Railway	—	22,725		
South Indian Railway	—	214,231		
Bengal and North-Western Railway	—	184,142	£	
	—	1,253,561	1,253,561	
INDO-EUROPEAN TELEGRAPH DEPARTMENT			*—14,073*	
CIVIL WORKS:				
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:				
Miscellaneous Payments			373	
				1,239,861

DEBT.

PERMANENT DEBT:	£		
INDIA 5½ PER CENT. STOCK (1932) DISCHARGED	14,760,908		
INDIA 6 PER CENT. BONDS (1232–33) DISCHARGED	1,293,400		
		16,054,308	
ANNUITIES IN PURCHASE OF RAILWAYS (CAPITAL PORTION):			
East Indian Railway	446,864		
Eastern Bengal Railway	42,401		
Great Indian Peninsula Railway	775,682		
Madras Railway	202,740		
Scinde Punjab and Delhi Railway	129,775		
		1,597,462	
SINKING FUNDS:			
East Indian Railway, Eastern Bengal Railway, Scinde Punjab and Delhi Railway		200,000	
			17,851,770
FLOATING DEBT DISCHARGED:			
India Bills			4,046,959
UNFUNDED DEBT:			
Indian Military Widows' and Orphans' Fund		3,064	
Superior Services (India) Family Pension Fund		5,092	
			8,156

DEPOSITS AND ADVANCES.

	£		
GOLD STANDARD RESERVE:			
Investments in British Securities	43,630,821		
Interest credited to Revenue	291,379		
Transfer to Treasury Balance	20,905,800		
		64,828,000	
GOLD STANDARD RESERVE: REVENUE EQUALISATION FUND:			
Investments in British Government Securities	2,092,901		
Transfer to Revenue	435,034		
		2,527,935	
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:			
Recoverable from the Imperial Government:			
Expenditure in England in connection with			
Pay of Second Lieutenants on appointment to the Indian Army	1,660		
Pay of Indian Army Officers lent to Imperial Government	208		
Round-Table Conference	33,813		
Miscellaneous expenditure	1,818		
		37,499	
SUSPENSE ACCOUNTS:			
Investment in Railway Debentures from Treasury Balance	694,507		
Miscellaneous	12,679		
		707,186	
MISCELLANEOUS DEPOSITS:			
Income Tax	936,875		
Civil Service Insurance Society	4,281		
Mysore Debenture Stock Sinking Fund: Investment Account	19,062		
Miscellaneous	228,426		
		1,188,644	
			69,289,264
Carried forward			117,418,763

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1931 to

RECEIPTS—*continued.*

	£
Brought forward	84,588,710

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

	£	£	£
War Office:			
Repayments in respect of			
Additional Indian troops at Hong Kong	1,109		
Shanghai Defence Force	1,148		
Military Expenditure at Aden	23		
Payments in India on A.F.O. 1706	49,383		
Remittances of Asiatic Artillery, &c.	24,914		
Pensions issued in India	30,291		
		106,868	
Admiralty:			
Repayments in respect of			
Advances in India on account of Naval Services	65,619		
Pensions issued in India	701		
		66,320	
Air Ministry:			
Repayments in respect of			
Funds supplied to R.A.F., Iraq	643,125		
Payments on A.F.O. 1706	2,412		
Funds for Command Accountant, R.A.F., Aden	158,250		
Military Expenditure at Aden	*—582*		
		803,205	
Foreign Office:			
Repayments in respect of moiety of expenditure in India in connection with Persian Gulf Radio Offices		333	
Board of Trade:			
Repayments in respect of			
Lighthouses in the Red Sea	6,087		
Balances on Indian Shipping Masters' Accounts	2,802		
Transports	8,129		
		17,018	
Other Imperial Government Departments:			
Repayments in respect of			
Postal and Money Order transactions with Colonial Administrations	401,116		
Pensions, &c., issued in India on behalf of H.M. Paymaster-General	9,824		
Bills drawn in India on account of Emigration of Coolies and African Protectorates	54,491		
Political Expenditure at Aden recoverable from Colonial Office	24,598		
Opium shipped to Hong Kong, and the Straits Settlements	491,130		
Payments in India chargeable to Ministry of Pensions	34,632		
Miscellaneous	117,347		
		1,133,138	
Other Remittance Transactions:			
Opium shipped to Siam	257,844		
Miscellaneous	22,223		
		280,067	
Exchange Adjustments on Remittance Accounts		11	
Secretary of State's Bills and other Transfers:			
Sterling purchased in India	40,349,000		
Sale of Silver	2,141,458		
Transfer through Gold Standard Reserve	20,905,800		
		63,396,258	
			65,803,218
TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT			150,391,928

RECEIPTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS:

Bengal	260	
United Provinces of Agra and Oudh	2,347	
Punjab	333	
Burma	12	
Central Provinces	300	
Assam	114	
		3,366
		150,395,294
BALANCE, 1ST APRIL 1931 (Including Gold Standard Reserve, £1,085)		5,346,537
		£155,741,831

INDIA OFFICE,
May 1932.

of State in Council of India on account of the Central Government of India, 31st March 1932—*cont.*

DISBURSEMENTS—*continued.*

	£
Brought forward	117,418,763

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:			
War Office:	£	£	
Payments in England on I.A.F. 602	13,860		
Effects of deceased Officers and Men of the British Army	6,101		
		19,961	
Air Ministry:			
Payments in England on I.A.F. 602		3,341	
Board of Trade:			
Basses and Minicoy Light Vessel Dues		2,007	
Other Imperial Government Departments:			
Postal and Money Order Transactions with the United Kingdom	243,000		
Miscellaneous	77,856		
		320,856	
Other Remittance Transactions:			
Remittances: Indo-European Telegraph	4,261		
Family Remittances and Allotments of British and Indian services, &c.	2,941		
Remittances by British Troops for deposit in the Post Office Savings Bank	95,898		
Rohilkund and Kumaon Railway Company: Interest on new 4 per cent. Debenture Stock allocated to State Works, &c.	27,775		
Mission to Court of Persia: Bills and Telegraphic Transfers	33,000		
Miscellaneous	93,959		
		257,834	
Bills and Telegraphic Transfers on London sold in India		14,047,804	
			14,651,803
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER			7,845,967
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT			139,916,533
DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS:			
Madras		13,244	
Bombay		25,749	
Bengal		22,158	
United Provinces of Agra and Oudh		15,519	
Punjab		21,443	
Burma		39,640	
Bihar and Orissa		9,415	
Central Provinces and Berar		6,876	
Assam		7,203	
			161,247
TOTAL DISBURSEMENTS			140,077,780
BALANCE, 31ST MARCH 1932 (including Gold Standard Reserve, £29)			15,664,051
			£155,741,831

SIDNEY TURNER, *Accountant-General.*

No. 48.—ESTIMATED ACCOUNT of the RECEIPTS AND DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the PROVINCIAL GOVERNMENTS, from 1st April 1931 to 31st March 1932.

	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Totals.
RECEIPTS.	£	£	£	£	£	£	£	£	£	£
SUPERANNUATION	—	—	—	1,752	333	12	—	300	114	2,511
MISCELLANEOUS	—	—	260	595	—	—	—	—	—	855
TOTALS	—	—	260	2,347	333	12	—	300	114	3,366
DISBURSEMENTS.										
LAND REVENUE: Law charges in connection with appeals from India, &c.	910	7	147	12	—	5	717	—	—	1,798
GENERAL ADMINISTRATION: Sundry items	669	3,820	3,079	1,609	1,160	855	733	954	353	13,232
ADMINISTRATION OF JUSTICE: Sundry items	79	61	192	631	911	34	173	—	—	2,081
JAILS AND CONVICT SETTLEMENTS: Sundry items	—	125	—	518	102	—	—	—	—	745
POLICE: Sundry items	60	30	634	90	60	1,918	30	30	—	2,852
PORTS AND PILOTAGE: Sundry items	—	17	—	—	—	—	—	—	—	17
SCIENTIFIC: Sundry items	218	—	—	—	—	—	—	—	—	218
MEDICAL: Sundry items	—	285	—	—	618	252	—	34	—	1,189
PUBLIC HEALTH: Sundry items	—	304	—	—	—	364	—	—	—	668
CIVIL WORKS: Sundry items	—	—	—	323	—	—	—	—	—	323
SUPERANNUATION: Sundry items	11,308	21,100	18,106	12,336	18,455	31,713	7,762	5,858	6,850	133,488
MISCELLANEOUS: Sundry items	—	—	—	—	—	4,499	—	—	—	4,499
TOTAL DISBURSEMENTS (Revenue)	13,244	25,749	22,158	15,519	21,306	39,640	9,415	6,876	7,203	161,110
CAPITAL EXPENDITURE.										
HYDRO-ELECTRIC SCHEME: Leave pay	—	—	—	—	137	—	—	—	—	137
TOTALS	13,244	25,749	22,158	15,519	21,443	39,640	9,415	6,876	7,203	161,247

No. 5.

ACCOUNT

showing the

TOTAL AMOUNT OF INDIAN DEBT RAISED IN ENGLAND,

including the capital liability in course of discharge by means of Railway Annuities, and the Annual Interest thereon on the 31st March 1931; the Debt and Interest created in the Year ended the 31st March 1932; the Debt and Interest reduced in that Year; and the Total Amount of Debt, and the Annual Interest thereon, on the 31st March 1932; together with the Cost of Management paid in the Year.

No. 5.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, and the Annual Interest thereon on the 31st March 1931; the Debt and Interest that Year; and the Total Amount of Debt, and the Annual Interest thereon,

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt.
TOTAL DEBT ON 31ST MARCH 1931:—			
DEBT BEARING INTEREST.			
Permanent Debt:	£ s. d.		£ s. d.
India 5½ per Cent. Stock, 1932	15,011,549 18 1	5½	825,635 4 11
India 5½ per Cent. Stock, 1936–38	14,060,371 9 2	5½	773,320 8 7
India 4½ per Cent. Stock, 1950–55	39,852,418 9 0	4½	1,793,358 16 7
India 4½ per Cent. Stock, 1958–68	17,500,000 0 0	4½	787,500 0 0
India 3½ per Cent. Stock	88,667,884 8 10	3½	3,103,375 19 1
India 3 per Cent. Stock	77,024,185 4 8	3	2,310,725 11 2
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
India 6 per Cent. Bonds, 1932–33	6,000,000 0 0	6	360,000 0 0
India 6 per Cent. Bonds, 1933–35	7,000,000 0 0	6	420,000 0 0
India 6 per Cent. Bonds, 1935–37	12,000,000 0 0	6	720,000 0 0
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935–55	3,500,000 0 0	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	3½	122,500 0 0
Burma Railway 3 per Cent. Debenture Stock	1,250,000 0 0	3	37,500 0 0
TOTAL Permanent Debt, and Annual Interest thereon, on 31st March 1931	316,817,161 16 7		12,390,649 11 3
Floating Debt:			
India Bills due 15th April, 30th April, 15th May and 1st June 1931	4,046,958 17 11	{3·625 4}	148,750 0 0
Railway Annuities:			
East Indian Railway: Annuity terminating in 1953	16,355,043 13 9	4·2994	703,168 15 0
Eastern Bengal Railway: Annuity terminating in 1957	1,944,249 8 0	3·85	74,853 12 0
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	6,348,105 18 5	3·825	242,815 1 0
Great Indian Peninsula Railway: Annuity terminating in 1948	17,484,982 7 0	2·85	498,321 19 11
Madras Railway: Annuity terminating in 1956	8,182,369 15 4	3·5125	287,405 14 9
TOTAL Capital Liability in course of Discharge, and Annual Interest thereon, on 31st March 1931	50,314,751 2 6		1,806,565 2 8
TOTAL Debt bearing Interest, and Annual Interest thereon, on 31st March 1931	371,178,871 17 0		14,345,964 13 11
DEBT CREATED IN THE YEAR 1931–32:—			
DEBT BEARING INTEREST.			
Permanent Debt:			
India 6 per Cent. Bonds, 1933–34	10,000,000 0 0	6	600,000 0 0
India 5½ per Cent. Stock, 1936–38	3,120,877 19 10	5½	171,648 5 10
TOTAL Debt created in the year ended 31st March 1932	13,120,877 19 10		771,648 5 10
DEBT NOT BEARING INTEREST.			
India 5½ per Cent. Stock, 1932	44,365 16 9	—	—
£	384,344,115 13 7		15,117,612 19 9
LIABILITY FOR BRITISH 5 PER CENT. WAR LOAN (1929–47) TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.	£ s. d.	£ s. d.	£ s. d.
Outstanding on the 1st April 1917	100,000,000 0 0		
Less, reductions to 31st March 1931	83,278,996 17 7		
Outstanding on the 1st April 1931		16,721,003 2 5	5 836,050 3 1†
£		16,721,003 2 5	836,050 3 1

† Payment of interest suspended for one year from 1st July 1931.

including the capital liability in course of discharge by means of Railway Annuities, created in the Year ended the 31st March 1932; the Debt and Interest reduced in on the 31st March 1932; together with the Cost of Management paid in the Year.

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt.
DEBT REDUCED IN THE YEAR 1931-32 :—			
DEBT BEARING INTEREST.	£ s. d.		£ s. d.
Permanent Debt :			
Purchased with the Discount Sinking Funds and with the Sinking Funds created pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2 (*a*):—			
India 5½ per Cent. Stock, 1932	206,275 16 11	5½	11,345 3 5
India 5½ per Cent. Stock, 1936-38	17 10 9	5½	0 19 4
India 6 per Cent. Bonds, 1933-34	35,000 0 0	6	2,100 0 0
India 6 per Cent. Bonds, 1933-35	45,600 0 0	6	2,736 0 0
India 5½ per Cent. Stock, 1932, discharged	14,805,274 1 2	5½	814,290 1 6
India 6 per Cent. Bonds, 1932, purchased prior to maturity	1,293,400 0 0	6	77,604 0 0
TOTAL Permanent Debt, and Annual Interest thereon, reduced in the year ended 31st March 1932	16,385,567 8 10		908,076 4 3
Floating Debt :			
India Bills due 15th April, 30th April, 15th May and 1st June 1931	4,046,958 17 11	{3·625 / 4}	148,750 0 0
Railway Annuities :			
East Indian Railway: Annuity terminating in 1953	446,863 13 0	4·2994	19,212 9 1
Eastern Bengal Railway: Annuity terminating in 1957	42,400 13 10	3·85	1,632 8 6
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	129,775 7 1	3·825	4,963 18 2
Great Indian Peninsula Railway: Annuity terminating in 1948	775,681 13 4	2·85	22,106 18 7
Madras Railway: Annuity terminating in 1956	202,740 7 6	3·5125	7,121 5 1
TOTAL Capital Liability, and Annual Interest thereon, reduced during the year ended 31st March 1932	1,597,461 14 9		55,036 19 5
TOTAL Debt, and Annual Interest thereon, reduced during the year ended 31st March 1932	22,029,988 1 6		1,111,853 3 8
TOTAL DEBT ON 31ST MARCH 1932*:—			
DEBT BEARING INTEREST.			
Permanent Debt :			
India 5½ per Cent. Stock, 1936-38	17,181,231 18 3	5½	944,967 15 1
India 4½ per Cent. Stock, 1950-55	39,852,418 9 0	4½	1,793,358 16 7
India 4½ per Cent. Stock, 1958-68	17,500,000 0 0	4½	787,500 0 0
India 3½ per Cent. Stock	88,667,884 8 10	3½	3,103,375 19 1
India 3 per Cent. Stock	77,024,185 4 8	3	2,310,725 11 2
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
India 6 per Cent. Bonds, 1932-33	4,706,600 0 0	6	282,396 0 0
India 6 per Cent. Bonds, 1933-35	6,954,400 0 0	6	417,264 0 0
India 6 per Cent. Bonds, 1935-37	12,000,000 0 0	6	720,000 0 0
India 6 per Cent. Bonds, 1933-34	9,965,000 0 0	6	597,900 0 0
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935-55	3,500,000 0 0	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	3½	122,500 0 0
Burma Railway 3 per Cent. Debenture Stock	1,250,000 0 0	3	37,500 0 0
TOTAL Permanent Debt bearing Interest, and Annual Interest thereon, on 31st March 1932	313,552,472 7 7		12,254,221 12 10
Railway Annuities :			
East Indian Railway: Annuity terminating in 1953	15,908,180 0 9	4·2994	683,956 5 11
Eastern Bengal Railway: Annuity terminating in 1957	1,901,848 14 2	3·85	73,221 3 6
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	6,218,330 11 4	3·825	237,851 2 10
Great Indian Peninsula Railway: Annuity terminating in 1948	16,709,300 13 8	2·85	476,215 1 4
Madras Railway: Annuity terminating in 1956	7,979,629 7 10	3·5125	280,284 9 8
TOTAL Capital Liability in course of discharge, and Annual Interest thereon, on 31st March 1932	48,717,289 7 9		1,751,528 3 3
TOTAL Debt bearing Interest, and Annual Interest thereon, on 31st March 1932	362,269,761 15 4		14,005,749 16 1
DEBT NOT BEARING INTEREST.			
India 5½ per Cent. Stock, 1932	44,365 16 9		—
* For Analysis, *see* overleaf. £	384,344,115 13 7		15,117,612 19 9
LIABILITY FOR BRITISH 5 PER CENT. WAR LOAN (1929-47) TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.	£ s. d.		£ s. d.
Reduction during 1931-32	—	—	—
Outstanding on the 31st March 1932	16,721,003 2 5	5	836,050 3 1†
£	16,721,003 2 5		836,050 3 1

No. 5.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, including the capital liability in course of discharge by means of Railway Annuities, and the Annual Interest thereon—*continued.*

ANALYSIS of the Amount of INDIAN DEBT raised in *England*, including the capital liability in course of discharge by the Payment of Railway Annuities, and the Annual Interest thereon, on 31st March 1932.

	Capital of Debt.		Rate per Cent.	Annual Interest on Debt.
	£ s. d.	£ s. d.		£ s. d.
Debt, exclusive of that incurred for Railways shown below:				
India 5½ per Cent. Stock, 1936–38	—5 3 8	- - -	5½	—0 5 8
India 4½ per Cent. Stock, 1950–55	9,467,539 19 11	- - -	4½	426,039 6 0
India 3½ per Cent. Stock	47,993,573 13 7	- - -	3½	1,679,775 1 7
India 3 per Cent. Stock	25,768,003 16 9	- - -	3	773,040 2 3
India 2½ per Cent. Stock	11,067,339 12 0	- - -	2½	276,683 9 9
India 6 per Cent. Bonds, 1933–34	3,989,654 17 1	- - -	6	239,379 5 10
India 6 per Cent. Bonds, 1933–35	986,521 15 2	- - -	6	59,191 6 4
India 6 per Cent. Bonds, 1935–37	1,000,000 0 0	- - -	6	60,000 0 0
Debt incurred for Railway purposes:		100,272,628 10 10	-	3,514,108 6 1
Debt bearing interest—				
India 5½ per Cent. Stock, 1936–38	17,181,237 1 11	- - -	5½	994,968 0 9
India 4½ per Cent. Stock, 1950–55	30,384,878 9 1	- - -	4½	1,367,319 10 7
India 4½ per Cent. Stock, 1958–68	17,500,000 0 0	- - -	4½	787,500 0 0
India 3½ per Cent. Stock	40,674,310 15 3	- - -	3½	1,423,600 17 6
India 3 per Cent. Stock	51,256,181 7 11	- - -	3	1,537,685 8 11
India 2½ per Cent. Stock	472,646 14 10	- - -	2½	11,816 3 5
India 6 per Cent. Bonds, 1932	4,706,600 0 0	- - -	6	282,396 0 0
India 6 per Cent Bonds, 1933–34	5,975,345 2 11	- - -	6	358,520 14 2
India 6 per Cent. Bonds, 1933–35	5,967,878 4 10	- - -	6	358,072 13 8
India 6 per Cent. Bonds, 1935–37	11,000,000 0 0	- - -	6	660,000 0 0
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	- - -	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	- - -	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	- - -	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935–55	3,500,000 0 0	- - -	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	- - -	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	- - -	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	- - -	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	- - -	3½	122,500 0 0
Burma Railway Debenture Stock	1,250,000 0 0	- - -	3	37,500 0 0
East Indian Railway Annuity	15,903,180 0 9	- - -	4·2994	683,956 5 11
Eastern Bengal Railway Annuity	1,901,848 14 2	- - -	3·85	73,221 3 6
Scinde Punjab and Delhi Railway Annuity	6,218,330 11 4	- - -	3·825	237,851 2 10
Great Indian Peninsula Railway Annuity	16,709,360 13 8	- - -	2·85	476,215 1 4
Madras Railway Annuity	7,979,629 7 10	- - -	3·5125	280,284 9 8
		261,997,133 4 6	-	10,541,641 10 0
		362,269,761 15 4	-	14,055,749 16 1

CHARGES for the MANAGEMENT of DEBT, paid during the Year ended 31st March 1932.

Average Amount of India Stocks on which Interest was paid during the year 1931.

	Bank of England.	Bank of Ireland.
	£ s. d.	£ s. d.
India 5½ per Cent. Stock, 1932	17,480,584 4 7	34,296 11 2
India 4½ per Cent. Stock, 1950–55	39,720,068 3 1	132,350 6 0
India 4½ per Cent. Stock, 1958–68	17,500,000 0 0	—
India 3½ per Cent. Stock	86,192,923 11 5	2,474,960 17 5
India 3 per Cent. Stock	76,171,613 14 7	852,571 10 1
India 2½ per Cent. Stock	11,477,641 18 6	62,344 5 10
£	248,542,831 12 2	3,556,523 10 6
India 6 per Cent. Bonds, 1932	6,000,000 0 0	—
India 6 per Cent. Bonds, 1933–35	7,000,000 0 0	—
£	13,000,000 0 0	—

	£ s. d.	£ s. d.
BANK OF ENGLAND.		
Charge for Management for the year 1931:		
On 248,542,831*l.* 12*s.* 2*d.* India Stocks, at 300*l.* per million per annum	74,562 17 0	
„ 13,000,000*l.* India Bonds at 100*l.* per million per annum	1,300 0 0	
„ India 5½ per Cent. Stock, 1936–38, of varying amounts for varying periods, at 300*l.* per million per annum	4,000 7 7	
„ 12,000,000*l.* India 6 per Cent. Bonds, 1935–37, from 30 Jan. to 31 Dec. at 100*l.* per million per annum	1,104 13 2	
„ 10,000,000*l.* India 6 per Cent. Bonds, 1933–34, from 4 July to 31 Dec. at 100*l.* per million per annum	495 17 10	
„ 9,660,766*l.* Indian Railway Debenture Stocks, at 300*l.* per million per annum	2,898 4 5	
Charge for issue for the Year 1931–32:		
On 10,000,000*l.* India 6 per Cent. Bonds, 1933–34, at 750*l.* per million	7,500 0 0	
Charge for redemption of India 5½ per Cent. Stock, 1932: 7,931,289*l.* 1*s.* 6*d.* (Book and Deed Stock) at 500*l.* per million; 3,251,250*l.* (Bearer Bonds), at 150*l.* per million	4,453 6 8	
		96,315 6 8
BANK OF IRELAND.		
Charge for Management for the Year 1931:		
On 3,556,523*l.* 10*s.* 6*d.* India Stocks, at 360*l.* per million per annum	1,280 5 3	
„ India 5½ per Cent. Stock, 1936–38, 4,794*l.* 5*s.* 0*d.* for half year at 360*l.* per million per annum	0 17 3	
Charge for redemption of 30,888*l.* 15*s.* 11*d.* India 5½ per Cent. Stock, 1932, at 750*l.* per million	22 0 10	
		1,303 3 4
IMPERIAL BANK OF INDIA.		
Charge for Management for the Year 1931:		
On Rs. 8,33,29,058 Indian Government Rupee Loans, at 300*l.* per ten million Rupees, on the basis of a minimum charge of 5,000*l.* per annum	—	5,000 0 0
EAST INDIAN RAILWAY COMPANY.		
Charge for Management for the year ended 31st March 1932:		
On 18,500,000*l.* East Indian Railway Debenture Stocks, at 230*l.* per million per annum	—	4,255 0 0
£		106,873 10 0

INDIA OFFICE,
May 1932.

SIDNEY TURNER,
Accountant-General.

No. 6.—STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England* between 1st April 1931 and 31st March 1932. (*Section* 26 (2), Government of India Act.)

SALARIES.

(*Bonus payable unless otherwise stated.*)

Allowance of £200 to a Principal for carrying out the duties of Railway Adviser and Government Director of Indian Railway Companies. (Post of Railway Adviser and Government Director as a separate appointment in abeyance.)

Assistant Government Director of Indian Railway Companies. Salary to be £750, rising by £25 annually to £800, in lieu of salary as Administrative Officer with allowance of £200.

One additional Higher Executive Officer, on abolition of post of Administrative Officer for Non-Effective Questions.

Allowance of £50 (inclusive) to Information Officer to cover the expenses of entertainment; extended for a further year.

One additional Established Messenger: one post of Unestablished Messenger reduced.

The following Industrial employees have been taken into the direct employment of the Secretary of State in Council for maintenance services hitherto rendered by Contractors:—

2 Carpenters.
1 Painter.
1 Bricklayer.
1 Auxiliary Electrical Worker.
5 Labourers.
5 Porters.
1 Upholstress.

Paid at hourly rates, based on wages paid by His Majesty's Office of Works.

No. 6.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1931–32.

Name.	Rank.	Age.	Service.	Salary (exclusive of bonus).	Cause.	Amount. Granted.	Amount. Ceased.
SUPERANNUATION ALLOWANCES.		*Years.*	*Years.*	£ s. d.		£ s. d.	£ s. d.
Badock, Sir Henry Walter, K.B.E., C.S.I.	Accountant-General	—	—	—	Death	—	797 12 6
Brooks, George	Messenger	—	—	—	Ditto	—	66 13 4
Byatt, John	Supervisor, India Store Department.	—	—	—	Ditto	—	275 0 0
Durrant, William Scott, C.I.E.	Deputy Accountant-General.	—	—	—	Ditto	—	708 0 1
Everett, Stephen Henry	Assistant to the Auditor	—	—	—	Ditto	—	500 0 0
Garratt, George	Examiner of Stores, India Store Department.	—	—	—	Ditto	—	210 0 0
Smith, Sir Francis Whitmore, K.C.I.E.	Assistant Secretary	—	—	—	Ditto	—	733 6 8
Talbot, Walter	Second Class Clerk	—	—	—	Ditto	—	108 13 10
Alexander, Moses	Higher Executive Officer, India Store Department.	65	43	500 0 0	Age	250 0 0 S. 67 9 6	—
Ashton, George, O.B.E.	Administrative Officer for Non-Effective Questions.	65	47	850 0 0	Ditto	566 13 4 S. 107 10 0	—
Edwards, Herbert	Senior Inspector of Taxes, Inland Revenue, formerly Second Class Clerk, India Office.	62	44	900 0 0	Ditto	(1)7 17 4	—
Percival, Henry Edward	Inspector of Stores, India Store Department.	61	30	400 0 0	Ditto	150 0 0 S. 39 10 2	—
Robinson, Sir William, C.B.E.	Secretary	61	37	1,200 0 0	Ditto	555 0 0 S. 74 8 9	—
Shurlock, Henry James	Principal Executive Officer, India Store Department.	63	45	650 0 0	Ditto	325 0 0 S. 66 17 6	—
Smith, William	Messenger	60	19	150 0 0	Ditto	37 4 1 15 9 5	—
Stantiall, William, C.I.E.	Railway Adviser and Government Director of Indian Railway Companies.	65	40	1,200 0 0	Ditto	600 0 0 S. 80 9 6	—
Sutton, Ernest William	Superintendent, Telegraph and Mails Branch.	60	40	600 0 0	Ditto	300 0 0 S. 63 0 0	—
Young, George Edgar	Superintending Executive Officer.	63	43	700 0 0	Ditto	350 0 0 S. 66 17 0	—
Young, Winifride Mary	Superintendent of Typists	60	38	180 0 0	Ditto	114 0 0 S. 46 1 6	—
						3,883 8 1	3,399 6 5
Diminution of allowances, awarded in previous years, under the provisions of the Pensions (Increase) Acts, 1920 and 1924						—	34 6 8
					TOTAL	3,883 8 1	3,433 13 1
					INCREASE	£449 15 0	

NOTE.—The amounts with the letter "S" prefixed, under Amounts Granted or Ceased above, are Supplementary Allowances, based on Civil Service Bonus. The amounts quoted are the maximum figure at which the Supplementary Allowances are payable.

(1) Portion of Pension payable from Indian Revenues on Mr. Edwards' retirement from the Inland Revenue.

No. 6.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

Name.	Rank.	Age.	Service.	Salary (exclusive of bonus).	Cause.	Amount. Granted.	Amount. Ceased.
COMPASSIONATE ALLOWANCES.		*Years.*	*Years.*	£ s. d.		£ s. d.	£ s. d.
Coppins, Ann Elizabeth	Housemaid - -	—	—	—	Death -	—	21 18 10 S. 15 8 6
Pearce, Elizabeth -	Housemaid - -	—	—	—	Ditto -	—	19 11 1
Whitlock, Frederick -	Labourer, India Store Department.	—	—	—	Ditto -	—	28 9 3
Stear, Mary Jane -	Housemaid - -	58	33	0 18 9 per week	Ill health -	31 10 1 S. 14 15 6	—
						46 5 7	85 7 8
	Diminution of allowances, awarded in previous years, in the spirit of the Pensions (Increase) Acts, 1920 and 1924 - - -					—	15 10 1
					TOTAL - -	46 5 7	100 17 9
					DECREASE - -	£54 12 2	

NOTE.—The amounts with the letter "S" prefixed, under Amounts Granted or Ceased above, are Supplementary Allowances, based on Bonus. The amounts quoted are the maximum figure at which the Supplementary Allowances are payable.

Annual Amount of Pensions for the Year 1932–33.

	1932–33. Pensions granted.	1932–33. Portion commuted.	1932–33. Net Amount payable.	1931–32. Pensions granted.	1931–32. Portion commuted.	1931–32. Net Amount payable.	Increase.	Decrease.
	£	£	£	£	£	£	£	£
Superannuation allowances -	40,752	685	40,067	40,302	622	39,680	450	—
Compensation allowances -	1,536	218	1,318	1,536	218	1,318	—	—
Compassionate allowances -	1,475	—	1,475	1,530	—	1,530	—	55
£	43,763	903	42,860	43,368	840	42,528	450	55
						INCREASE - -	£395	

No. 7.—LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India;* STATEMENT of the SALARIES and other EXPENSES of the INDIA OFFICE, and of the OFFICE of the AUDITOR of the ACCOUNTS of the SECRETARY of STATE IN COUNCIL for the year ended 31st March 1932; and ESTIMATE of the AMOUNT required for SALARIES and other EXPENSES in the Year ending 31st March **1933**.

		1932–33.	1931–32.	INCREASE.	DECREASE.
INDIA OFFICE.		£	£	£	£
SALARIES AND ALLOWANCES		189,998	187,552	2,446	—
LAW CHARGES		225	468	—	243
POSTAGE AND TELEGRAMS TO INDIA		6,675	7,812	—	1,137
OFFICE CONTINGENCIES		14,625	14,856	—	231
HEALTH, UNEMPLOYMENT, AND CONTRIBUTORY PENSIONS INSURANCE		450	733	—	283
STATIONERY, PRINTING, AND BOOKBINDING		10,200	8,518	1,682	—
MISCELLANEOUS (HOME ADMINISTRATION)		450	508	—	58
OFFICE OF AUDITOR.					
SALARIES AND ALLOWANCES		16,347	16,204	143	—
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)		—	—	—	—
	£	238,970	236,651	4,271	1,952
		NET INCREASE		£2,319	
SUPERANNUATION AND RETIRED ALLOWANCES	£	43,763*	43,368*	395	—

* Annual Amount of Pensions for the year, including the portions which have been commuted.

INDIA OFFICE.

SUMMARY of SALARIES, WAGES, and ALLOWANCES.

Numbers. 1 April 1931.	Numbers. 1 April 1932.		1932–33.	1931–32.	INCREASE.	DECREASE.
			£	£	£	£
2	2	Secretary of State, Parliamentary Under Secretary of State (1)	—	—	—	—
14	14	Permanent Under Secretary of State, Deputy Under Secretary of State, Assistant Under Secretaries of State and Members of Council	25,126	22,866	2,260	—
144	140	Correspondence Department	73,596	73,556	40	—
124	122	Accountant-General's Department	44,774	44,412	362	—
11	11	Record Department	3,812	3,630	182	—
19	19	Telegraph and Mails Branch	5,601	5,693	—	92
58	57	Typing Branch	7,884	8,151	—	267
19	20	Miscellaneous Officers, &c.	10,951	11,022	—	71
61	61	Office Keepers and Messengers	9,469	9,510	—	41
37	37	Housekeeper, Housemaids, and Charwomen	2,704	2,710	—	6
28	28	Artificers and Labourers employed at the India Office	5,522	5,388	134	—
1	2	Casual Assistance, Overtime, and Sunday Pay	559	614	—	55
518	513	£	189,998	187,552	2,978	532
			NET INCREASE		£2,446	

(1) Salaries borne on Civil Service Estimates presented by His Majesty's Treasury to Parliament.

No. 7.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

DETAILS OF THE FOREGOING.

The money provision in each case represents the total remuneration, including bonus where payable.

Numbers. 1 April 1931.	Numbers. 1 April 1932.	SALARIES, WAGES, AND ALLOWANCES.			1932-33.	1931-32.
		UNDER SECRETARIES OF STATE, &c.			£	£
1	1	Permanent Under Secretary of State	3,000*l.* (1)		2,700	2,850
1	1	Deputy Under Secretary of State	2,200*l.* (1)		1,980	2,090
2	2	Assistant Under Secretaries of State (2)	1,200*l.*—100*l.*—1,500*l.*		3,266	3,277
10	10	Members of Council (3)	1,200*l.*		17,180	14,649
14	14			£	25,126	22,866

(1) Abated by 10 per cent. from 1st October 1931.
(2) One is also Clerk of the Council.
(3) The three Indian Members receive an allowance of 600*l.* a year each. The amount of 17,180*l.* is the estimated remuneration of 12 Members of Council, the maximum number fixed by section 3 (1) of the Government of India Act. Where bonus is not payable in addition, the salary has been abated by 10 per cent. from 1st October 1931.

1 April 1931.	1 April 1932.			1932-33.	1931-32.
		CORRESPONDENCE DEPARTMENT (including Financial, Public and Judicial, Military, Political, Foreign, Services and General, Economic and Overseas).			
8	8	Assistant Secretaries(1)	1,000*l.*—50*l.*—1,200*l.*	14,018	13,060
19	19	Principals (2) (3)	700*l.*—25*l.*—900*l.*	16,554	17,525
10	11	Assistant Principals(4)	200*l.*—20*l.*—240*l.* 240*l.*—25*l.*—500*l.*	5,325	4,636
1	—	Administrative Officer for Non-Effective questions(5)	850*l.*	—	354
3	2	Administrative Officers(6)	400*l.*—15*l.*—500*l.*	1,618	1,681
1	1	Chief Executive Officer(7)	800*l.*—25*l.*—900*l.*	1,096	1,073
2	2	Superintending Executive Officers	550*l.*—20*l.*—700*l.*	1,668	1,671
4	4	Higher Executive Officers	400*l.*—15*l.*—500*l.*	2,457	2,458
6	6	Executive Officers (Training Grade)	100*l.*—10*l.*—130*l.* 130*l.*—15*l.*—400*l.*	2,481	2,459
9	9	Higher Clerical Officers (men)	300*l.*—15*l.*—400*l.*	4,269	4,404
1	1	Higher Clerical Officer (woman)	230*l.*—10*l.*—300*l.*	388	392
58(8)	58(8)	Clerical Officers (men) (9)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	15,204	15,035
13	14	Clerical Officers (women) (11)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*	3,626 (10)	2,760
		SECRETARY, MILITARY DEPARTMENT, AND STAFF.			
1	1	Secretary	1,200*l.*	1,346	1,097
1	1	Personal Assistant to the Secretary (13)	500*l.*	623	628
1	1	G.S.O. I.	—	1,331	1,394
		POLITICAL AIDE-DE-CAMP TO THE SECRETARY OF STATE.			
1	1	Political Aide-de-Camp to the Secretary of State(12)(13)	800*l.*	947	953
1	1	Assistant to the Political Aide-de-Camp(14)	350*l.*—15*l.*—500*l.*	645	633
		INDO-EUROPEAN TELEGRAPH DEPARTMENT.(15)			
1	—	Clerk for special duties	500*l.*—20*l.*—700*l.*	—	638
1	—	Higher Clerical Officer (woman)	230*l.*—10*l.*—300*l.*	—	322
1	—	Clerical Officer (man)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	—	264
1	—	Clerical Officer (woman)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*	—	119
144	140			73,596	73,556

(1) Four are paid as Secretaries (Old Establishment), *i.e.*, 1,200*l.* per annum.
(2) One proceeds beyond 900*l.* by increments of 25*l.* to 1,000*l.* Three are acting as Assistant Secretaries.
(3) One receives an allowance of 300*l.* as Private Secretary to the Secretary of State, one receives an allowance of 100*l.* as Deputy Clerk of the Council, and one receives an allowance of 200*l.* for performing the duties of Railway Adviser and Government Director of Indian Railway Companies (*see* Miscellaneous Officers, page 89).
(4) One receives an allowance of 150*l.* as Assistant Private Secretary to the Secretary of State; two receive an allowance of 150*l.* each as Private Secretaries to the Permanent Under Secretary of State and the Parliamentary Under Secretary of State respectively; one receives an allowance of 80*l.* as Resident Clerk; and one receives an allowance of 50*l.* as one of the Editors of the "India Office List."
(5) Post abolished, 6th August 1931.
(6) One receives a personal allowance of 200*l.* and one a personal allowance of 150*l.*
(7) Present incumbent paid on scale 750*l.*—25*l.*—950*l.*
(8) Includes six Temporary Clerks employed on 1st April 1931 and six on 1st April 1932.
(9) One receives an allowance of 20*l.* for assisting the Clerk of the Codes.
(10) Includes provision for three Shorthand Typists on trial on Clerical duties, with temporary allowances of 10*l.* each.
(11) One receives an allowance of 30*l.* for special duties.
(12) Salary of 800*l.* is inclusive of 200*l.* consolidated travelling allowance.
(13) Non-pensionable appointment.
(14) Present incumbent paid on scale 400*l.*—15*l.*—500*l.*, extended by increments of 15*l.* to 550*l.*
(15) Department formally abolished, 1st April 1931.

No. 7.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1931.	Numbers. 1 April 1932.	Salaries, Wages, and Allowances—*continued.*		1932-33.	1931-32.
		Accountant-General's Department.		£	£
1	1	Accountant-General(1)	1,000*l.*—50*l.*—1,200*l.*	1,346	1,352
1	1	Deputy Accountant-General	850*l.*—25*l.*—1,000*l.*	1,146	1,140
1	1	Assistant Accountant-General	750*l.*—25*l.*—850*l.*	997	1,003
5	5	Superintending Executive Officers	550*l.*—20*l.*—700*l.*	3,974	3,909
12	13	Higher Executive Officers	400*l.*—15*l.*—500*l.*	7,846	7,609
14	13	Executive Officers (Training Grade) (2)	100*l.*—10*l.*—130*l.*; 130*l.*—15*l.*—400*l.*	5,188	5,115
9	9	Higher Clerical Officers (men)(3)	300*l.*—15*l.*—400*l.*	4,577	4,531
2	2	Higher Clerical Officers (women)	230*l.*—10*l.*—300*l.*	776	783
58 (4)	57(4)	Clerical Officers (men)(5)	80*l.*—5*l.*—100*l.*; 100*l.*—10*l.*—120*l.*; 120*l.*—15*l.*—150*l.*; 150*l.*—10*l.*—250*l.*	14,497	14,877
19	18	Clerical Officers (women) (7)	80*l.*—5*l.*—120*l.*; 120*l.*—7*l.* 10*s.*—180*l.*	4,082(6)	3,769
1	1	Comptometer Operator	38*s.* 8*d.* a week—2*s.*—52*s.* 8*d.* a week (inclusive) (8)	137	119
1	1	Keeper of Records	130*l.*—5*l.*—150*l.*	208	205
124	122		£	44,774	44,412

(1) The Accountant-General is also Controller of Pension Funds.
(2) One receives an allowance of 40*l.* as Assistant to the Clerk of the Council.
(3) One receives an allowance of 50*l.* as one of the Editors of the "India Office List."
(4) Includes five Temporary Clerks employed on 1st April 1931 and five on 1st April 1932.
(5) One receives an allowance of 20*l.* for assisting the Editors of the "India Office List."
(6) Provision is made for one Shorthand-Typist, on trial on Clerical duties, with temporary allowance of 10*l.*
(7) One receives an allowance of 8*l.* for special duties.
(8) Includes special addition of 3*s.* 8*d.* a week, and is subject to fluctuation in accordance with Treasury Circular of 26th August 1927. Non-pensionable appointment.

		Record Department.			
1	1	Superintendent	550*l.*—20*l.*—700*l.*	807	789
1	1	Parliamentary Clerk	400*l.*—15*l.*—500*l.*	611	598
1	1	Higher Clerical Officer (1)	300*l.*—15*l.*—400*l.*	551	538
3(2)	3(2)	Clerical Officers (men)	80*l.*—5*l.*—100*l.*; 100*l.*—10*l.*—120*l.*; 120*l.*—15*l.*—150*l.*; 150*l.*—10*l.*—250*l.*	677	515
3	3	Clerical Officers (women) (3)	80*l.*—5*l.*—120*l.*; 120*l.*—7*l.* 10*s.*—180*l.*	717	706
1	1	Keeper of Records (4)	150*l.*—7*l.* 10*s.*—175*l.*	240	272
1	1	Keeper of Military Records	130*l.*—5*l.*—150*l.*	209	212
11	11			3,812	3,630

(1) Receives an allowance of 80*l.* as Resident Clerk.
(2) Includes two Temporary Clerks employed on 1st April 1931 and two on 1st April 1932.
(3) One receives an allowance of 20*l.* for assisting the Editors of the "India Office List."
(4) Present incumbent paid on old scale of 150*l.*—5*l.*—200*l.*

		Telegraph and Mails Branch.			
1	1	Superintendent (1)	400*l.*—15*l.*—500*l.*	637	682
2	2	Higher Clerical Officers (2)	300*l.*—15*l.*—400*l.*	970	1,088
14(3)	14(3)	Clerical Officers (men) (4)	80*l.*—5*l.*—100*l.*; 100*l.*—10*l.*—120*l.*; 120*l.*—15*l.*—150*l.*; 150*l.*—10*l.*—250*l.*	3,719	3,654
1	1	Clerical Officer (woman) (5)	80*l.*—5*l.*—120*l.*; 120*l.*—7*l.* 10*s.*—180*l.*	233	231
1	1	Girl Messenger (6)	13*s.* to 26*s.* a week (inclusive) according to age.	42	38
19	19			5,601	5,693

(1) Receives an allowance of 50*l.* while in charge of the Branch, and an allowance of 50*l.* as Clerk of the Codes.
(2) Each receives an allowance of 28*l.* for Telegraph Duties.
(3) Includes three Temporary Clerks employed on 1st April 1931 and two on 1st April 1932 (one receiving an allowance of 16*l.* for Telegraph Duties).
(4) Ten each receive an allowance of 16*l.* for Telegraph Duties.
(5) Receives an allowance of 16*l.* for Telegraph Duties.
(6) Appointment on temporary basis.

No. 7.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1931.	Numbers. 1 April 1932.	SALARIES, WAGES, AND ALLOWANCES—*continued.*		1932-33.	1931-32.
		TYPING BRANCH.		£	£
1	1	Chief Superintendent - - -	200*l.*—7*l.* 10*s.*—230*l.*	306	309
3	3	Superintendents - - - -	150*l.*—7*l.* 10*s.*—180*l.*	703	710
22(1)	23(1)	Shorthand Typists (2) - - -	28*s.* a week—2*s.* 6*d.*—46*s.* a week.	3,358	3,438
27(3)	25(3)	Typists (4) - - - - - -	22*s.* to 28*s.* a week, according to age—2*s.*—36*s.* a week.	3,097	3,320
2	2	Hectographists (5) - - - -	36*s.* 8*d.*—2*s.*—48*s.* 8*d.* a week (inclusive).	254	253
3	3	Girl Messengers(6) - - - -	13*s.* to 26*s.* a week (inclusive), according to age.	166	121
58	57		£	7,884	8,151

(1) Includes one Temporary Shorthand-Typist employed on 1st April 1931 and two on 1st April 1932.
(2) One receives an allowance of 75*l.* as Assistant to the Private Secretary to the Secretary of State; two an allowance of 5*s.* a week each in compensation for late additional duty. An allowance of £5 is paid to a Shorthand-Typist on trial on clerical duties in the Accountant-General's Department, for relieving the Assistant to the Private Secretary.
(3) Includes three Temporary Typists employed on 1st April 1931 and two on 1st April 1932.
(4) Four each receive an allowance of 10*l.* for telegraph duties.
(5) Paid as Grade III Temporary Women Clerks. Scale fluctuates in accordance with Treasury Circular of 26th August 1927.
(6) Appointments on temporary basis.

		MISCELLANEOUS OFFICERS, &c.			
1	1	Railway Adviser and Government Director of Indian Railway Companies(1) - -	1,000*l.*—50*l.*—1,200*l.*	203	401
—	1	Assistant Government Director of Indian Railway Companies(2) - - -	750*l.*—25*l.*—800*l.*	915	779
1	1	Librarian - - - -	600*l.*	726	731
1	1	Assistant Librarian - - -	400*l.*	505	510
1	1	Sub-Librarian - - -	300*l*	388	392
1	1	Clerical Officer employed in the Library (man) (3) - - - - - -	80*l.*— 5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	312	303
1	1	Clerical Officer employed in the Library (woman) - - - - - -	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*	235	228
1	1	Clerk, Oriental Side, Library(4) - -	100*l.*—10*l.*—200*l.*	315	307
1	1	Clerk, Unestablished, Library - -	150*l.*—10*l.*—200*l.*	250	240
1	1	President, Medical Board, India Office, and Medical Adviser to Secretary of State(5) - - - - - -	600*l.*	747	753
1	1	Member of the Medical Board(5) -	450*l.*	584	589
1	1	Additional Member of Medical Board(5) -	145*l.* 10*s.* (inclusive)	146	148
1	1	Clerical Assistant to the Medical Adviser (6)	100*l.*—10*l.*—180*l.*	285	293
1	1	Legal Adviser and Solicitor to the Secretary of State - - - - - -	1,200*l.*	1,346	1,352
1	1	Assistant Solicitor (7) - - -	750*l.*—25*l.*—900*l.*	1,044	1,050
1	1	Clerk, Legal Adviser and Solicitor's Department (8) - - - - - -	200*l.*—15*l.*—305*l.* 305*l.*—20*l.*—400*l.*	564	569
1	1	Clerk, Legal Adviser and Solicitor's Department(4) (5) - - - -	200*l.*—10*l.*—250*l.* (inclusive).	292	283
1	1	Surveyor and Clerk of the Works - -	400*l.*—15*l.*—500*l.*	523	510
1	1	Information Officer (5) - - -	(9) 900*l.*—50*l.*—1,100*l.* (inclusive).	948	961
1	1	Assistant to the Information Officer(10) -	300*l.*—15*l.*—400*l.*	623	623
19	20			10,951	11,022

(1) Duties performed by a Principal with an allowance of 200*l.* (See Correspondence Department (page 87).)
(2) Duties performed by an Administrative Officer of the Correspondence Department. Scale personal to present incumbent.
(3) Receives an allowance of 12*l.* 10*s.* for translations.
(4) Present incumbent is paid as a Clerical Officer.
(5) Non-pensionable appointment.
(6) Inclusive salary not to be less than 205*l.* a year with periodical increments.
(7) Scale personal to present incumbent.
(8) Present incumbent proceeds to 450*l.* a year.
(9) Reduced by 7½ per cent. at 900*l.* and 950*l.* and by 10 per cent. at 1,000*l.* onwards from 1st October 1931.
(10) Post held by a Higher Clerical Officer, with an allowance of 100*l.*

No. 7.—Establishment of the Secretary of State in Council of *India*, &c.—*continued*.

Numbers. 1 April 1931.	Numbers. 1 April 1932.			1932–33.	1931–32.
		Salaries, Wages, and Allowances—*continued*.			
		Office Keepers and Messengers.		£	£
1	1	Head Office Keeper	200*l*.—10*l*.—260*l*. With apartments.	341	342
1	1	Second Office Keeper(1)	150*l*.—5*l*.—175*l*.	246	249
6	6	Messengers, First Class(2)	105*l*.—2*l*. 10*s*.—120*l*. (with uniform)	1,195	1,208
13	14	Messengers(3)	90*l*.—5*l*.—130*l*. (with uniform)	2,545	2,538
40	39	Unestablished Messengers(4)	29*s*.—1*s*.—34*s*. a week (with uniform)	5,142	5,173
61	61		£	9,469	9,510

(1) Present incumbent is paid a salary of 180*l*.

(2) In addition to their salaries, these Messengers receive the following allowances:—One 40*l*. for attendance on the Secretary of State; one 20*l*., as Bank Messenger; one 30*l*., for the despatch of letters; one 15*l*., for mail work; one 15*l*. and one 10*l*. as Hall Porters.

(3) One receives 5*l*. for assisting the Keeper of Records, Record Department; one 5*l*. for assisting the Keeper of Military Records; and one 5*l*. for assisting the Keeper of Records, Accountant-General's Department.

(4) Seven employed on Record duties are paid on the scale 34*s*.—1*s*.—38*s*. a week.

		Housekeeper, Housemaids and Charwomen.			
1	1	Housekeeper	120*l*. With apartments	172	174
30	30	Housemaids(1)	18*s*. a week	2,110	2,113
6	6	Charwomen	18*s*. a week	422	423
37	37		£	2,704	2,710

(1) One receives allowance of 2*l*. a year as Resident Housemaid.

28	28	Artificers and Labourers employed at the India Office	At varying rates, based on wages paid by H.M. Office of Works	5,522	5,388
1	2	Casual Assistance(1), Overtime and Sunday Pay	—	559	614

(1) Cost of Temporary Clerks and Typing Staff blocking vacancies on the Permanent Establishment for 1931–32 (2,557*l*.) and estimated cost for 1932–33 (3,040*l*.) included under appropriate departments.

Contingencies of the India Office.

	1932–33.	1931–32.	Increase.	Decrease.
	£	£	£	£
Rates and Taxes	4,190	4,184	6	—
Repairs, Furniture, and Fittings	1,975	2,671	—	696
Coal and Firewood	900	883	17	—
Gas and Electric Lighting and House Articles	1,365	1,405	—	40
Postage and Inland Telegrams	975	957	18	—
Travelling Expenses	200	182	18	—
Newspapers, Books, Parliamentary Papers, &c.	1,325	1,202	123	—
Advertisements	800	581	219	—
Telephones	1,150	1,178	—	28
Messengers' Uniforms	300	319	—	19
Messengers' Allowances for Night Watching	330	329	1	—
Miscellaneous	1,115	965	150	—
£	14,625	14,856	552	783
			Net Decrease	£231

No. 7.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

OFFICE OF AUDITOR.

SALARIES AND ALLOWANCES under the Government of India Act, sec. 27.

Numbers. 1 April 1931.	Numbers. 1 April 1932.			1932-33.	1931-32
				£	£
1	1	Auditor(1)	—	1,633	1,639
1	1	Assistant to the Auditor (2)	850*l.*—25*l.*—1,000*l.*	1,247	1,253
4	4	Superintending Executive Officers (3)	550*l.*—20*l.*—700*l.*	3,450	3,472
6	6	Higher Executive Officers(4)	400*l.*—15*l.*—500*l.*	3,741	3,734
6	6	Executive Officers (Training Grade) (men)	100*l.*—10*l.*—130*l.* 130*l.*—15*l.*—400*l.*	2,207	2,124
1	1	Executive Officer (Training Grade) (woman)	100*l.*—10*l.*—300*l.*	261	251
13	13	Clerical Officers (men)(5)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	3,242	3,317
1	1	Clerical Officer (woman)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*	230	223
1	1	Comptometer Operator	35*s.* a week—2*s.*—49*s.* a week (inclusive)(6).	127	126
1	1	Girl Messenger(7)	13*s.* to 26*s.* a week (inclusive) according to age.	40	36
1	1	Temporary Clerks	—	169	29
36	36		£	16,347	16,204
			INCREASE	£143	

(1) Salary 1,200*l.*, with allowance of 300*l.*
(2) Present incumbent paid on old scale of 800*l.*—50*l.*—1,000*l.*, and receives personal allowance of 100*l.*
(3) Two are paid on the scale of Senior Clerks (Old Establishment), viz., 550*l.*—20*l.*—750*l.*
(4) One receives an allowance of 100*l.* for Audit of the Accounts of the Guaranteed Railway Companies.
(5) One receives an allowance of 4*l.* for special duties.
(6) Subject to fluctuation in accordance with Treasury Circular of 26th August 1927. Non-pensionable appointment.
(7) Appointments on temporary basis.

LIBRARY
OF THE
BOWDOIN
BRANCH
OF THE
MAINE
HISTORICAL
SOCIETY

EAST INDIA (HOME ACCOUNTS)

10JUL1933

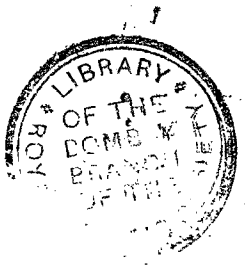
HOME ACCOUNTS

of the

GOVERNMENT OF INDIA 1931-32

India Office,
22nd May 1933.

L. J. KERSHAW
Assistant Under Secretary of State for India



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No. 1.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE 1st April 1931 to

RECEIPTS.

	£ s. d.	£ s. d.
REVENUE.		
RAILWAYS:		
STATE RAILWAYS:		
Bengal-Nagpur Railway: Dividends on Government holding in the Company's Stock - - - - -	211 19 10	
SUBSIDIZED COMPANIES:		
Rohilkund and Kumaon Railway:		
Government share of surplus profits from 1st April 1930 to 31st March 1931 - - - - -	6,630 7 0	
		6,842 6 10
Carried forward - - - £		6,842 6 10

IN COUNCIL OF INDIA, on account of the CENTRAL GOVERNMENT OF INDIA, from 31st March 1932.

DISBURSEMENTS.

EXPENDITURE.

	£ s. d.	£ s. d.	£ s. d.
CUSTOMS:			
Contribution to the International Customs Tariffs Bureau, 1931–32		294 1 5	
Expenditure in connection with appeals from India		285 12 6	
			579 13 11
TAXES ON INCOME:			
Expenditure in connection with appeals from India			490 11 0
SALT:			
Pay of an officer on leave from India			124 3 2
FOREST:			
Subscription of Forest Research Institute, Dehra Dun, to International Union of Forest Research Organisations (1931 and 1932)			11 13 5
RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS—INTEREST ON DEBT: (*See* Details on page 25.)			
Bombay Baroda and Central India Railway	385,083 11 0		
Burma Railways	37,499 9 6		
East Indian Railway	1,743,444 13 4		
Eastern Bengal Railway (including Bengal Central Railway)	124,553 3 1		
Great Indian Peninsula Railway	965,182 5 3		
Indian Midland Railway	18,364 18 0		
Madras Railway	362,193 10 2		
Oude and Rohilkund Railway	312,795 0 4		
Scinde Punjab and Delhi Railway	355,638 18 8		
South Indian Railway	146,635 6 2		
	4,451,390 15 6		
Interest at 3·3252 per cent. on a sum of £55,720,115 taken as Capital Outlay in this Country to 31st March 1917 on State Railways, and at 5·99127 per cent. on £38,691,939 12*s.* 7*d.* taken as Capital Outlay from 1st April 1917 to 31st March 1932	4,170,943 16 8		
	8,622,334 12 2		
Oude and Rohilkund Railway Discount Sinking Fund, in redemption of debt incurred in excess of money raised:			
Investment of the sums applicable to this purpose in the purchase and cancellation of—			
£6,720 15*s.* 5*d.* India 5½ per cent. Stock (1932)			
£0 13*s.* 11*d.* India 5½ per cent. Stock (1936–38)	9,771 7 10		
£1,383 3*s.* 0*d.* India 6 per cent. Bonds (1933–34)			
£1,802 1*s.* 0*d.* India 6 per cent. Bonds (1933–35)			
		8,632,106 0 0	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Assam-Bengal Railway	83,699 10 0		
Bengal-Nagpur Railway	298,210 14 0		
Bengal and North-Western Railway (Tirhoot Railway)	35,000 0 0		
Ditto Ditto Sinking Fund	1,274 15 10		
Bombay Baroda and Central India Railway	94,998 8 2		
Madras and Southern Mahratta Railway	285,050 0 0		
South Indian Railway	149,469 13 4		
		947,703 1 4	
STATE RAILWAYS—WORKING EXPENSES:			
Rental paid to the South Behar Railway Company	30,000 0 0		
Furlough Pay and allowances of officers on leave from India	681 6 10		
Miscellaneous charges	216 11 5		
	30,897 18 3		
MISCELLANEOUS RAILWAY EXPENDITURE:			
Pensions of former employees in London Offices of East Indian Railway and Great Indian Peninsula Railway	156 11 7		
Portion of contribution to Overseas Mechanical Transport Fund	800 0 0		
Pensionary charges of Military Officers in respect of Railway employment	12,488 4 9		
Furlough Pay and allowances of an officer on leave from India	15 1 11		
Expenses in connection with			
Recruitment	44 6 11		
Advertising	72 15 10		
Miscellaneous charges	13 5 9		
		44,488 5 0	
			9,624,297 6 4
Carried forward			£ 9,625,503 7 10

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -				6,842	6	10
RECEIPTS—*continued.*						
REVENUE—*continued.*						
INTEREST:						
Interest realised from investment of Cash Balance - -	190,537	10	4			
Difference between par value and cost price of India 5½ per cent. Stock (1932) purchased for cancellation - - -	2,248	16	1			
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government - - -	14,700	0	0			
Interest, &c., on Gold Standard Reserve holding appropriated to Revenue - - - - - - -	291,378	16	8			
Transfer from Gold Standard Reserve Revenue Equalisation Fund - - - - - - - -	435,034	14	0			
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland -	56	15	0			
Fees on transfers of East Indian Railway Company's Debenture Stock, &c. - - - - - - -	144	8	6			
				934,101	0	7

Details of charge of £14,810,827 13*s.* 4*d.* for INTEREST ON LOANS contracted in England, &c., included under INTEREST ON ORDINARY DEBT on opposite page.

	£	s.	d.	£	s.	d.
Interest and Discount on Loans contracted in England:—						
India 5½ per cent. Stock (1932) - - - - -	950,470	11	7			
India 5½ per cent. Stock (1936–38) - - - - -	877,204	16	8			
India 4½ per cent. Stock (1950–55) - - - - -	1,919,451	14	10			
India 4½ per cent. Stock (1958–68) - - - - -	813,139	10	10			
India 3½ per cent. Stock - - - - - -	3,102,806	13	1			
India 3 per cent. Stock - - - - - -	2,310,412	1	4			
India 2½ per cent. Stock - - - - - -	288,473	2	1			
India 6 per cent. Bonds (1932–33) - - - - -	404,569	0	1			
India 6 per cent. Bonds (1933–34) - - - - -	300,000	0	0			
India 6 per cent. Bonds (1933–35) - - - - -	443,162	10	8			
India 6 per cent. Bonds (1935–37) - - - - -	600,000	0	0			
				12,009,690	1	2
Interest portion of Annuities created in purchase of Railways (*see* details on page 24):—						
East Indian Railway - - - - - -	698,442	0	2			
Eastern Bengal Railway - - - - - -	74,495	10	3			
Great Indian Peninsula Railway - - - - -	492,799	5	6			
Madras Railway - - - - - - -	285,637	10	4			
Scinde Punjab and Delhi Railway - - - - -	241,554	0	11			
				1,792,928	7	2
Interest on outstanding Liabilities of Railway Companies taken over on purchase or termination of Contract:—						
Burma Railways 3 per cent. Debenture Stock - - -	37,499	9	6			
East Indian Railway Irredeemable 4½ per cent. Debenture Stock -	64,604	4	10			
Do. 3 per cent. new Debenture Stock - -	239,991	17	5			
Do. 3½ per cent Debenture Stock - - -	244,992	3	10			
Do. 4½ per cent. Debenture Stock, 1935–55 -	157,494	11	1			
Eastern Bengal Railway Irredeemable 4 per cent. Debenture Stock -	13,946	6	3			
Great Indian Peninsula Railway Irredeemable 4 per cent. Debenture Stock - - -	108,057	19	10			
Do. 3½ per cent. Debenture Stock -	122,497	12	9			
South Indian Railway Irredeemable 4½ per cent. Debenture Stock -	19,124	19	6			
				1,008,209	5	0
				£14,810,827	13	4

Carried forward - -	£	940,943	7 5

on account of the Central Government of India, from 1st April 1931 to 31st March 1932—*continued.*

	£ s. d.	£ s. d.	£ s. d.
Brought forward -			9,625,503 7 10
DISBURSEMENTS—*continued.*			
EXPENDITURE—*continued.*			
POSTS AND TELEGRAPHS REVENUE ACCOUNT:			
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:			
Payments under the Postal arrangement with the Lords of His Majesty's Treasury:			
For 1931-2 - - - - - - -	23,500 0 0		
Arrears (1923-28) - - - - -	9,792 0 0		
		33,292 0 0	
Miscellaneous expenditure - - - - -	- -	51 7 5	33,343 7 5
INTEREST ON ORDINARY DEBT:			
Total Interest on Loans contracted in England and on outstanding Liabilities of Railway Companies taken over on purchase or termination of Contract. (For details *see* opposite page) -	14,810,827 13 4		
Discount Sinking Funds, in redemption of debt incurred in excess of money raised:			
Investment of the sums applicable to this purpose in the purchase and cancellation of—			
£58,048 5*s.* 11*d.* India 5½ per cent. Stock (1932) -			
£5 17*s.* 7*d.* India 5½ per cent. Stock (1936-38) -	83,929 9 3		
£11,728 5*s.* 11*d.* India 6 per cent. Bonds (1933-34) -			
£15,280 5*s.* 10*d.* India 6 per cent. Bonds (1933-35) -			
	14,894,757 2 7		
Deduct—Chargeable to State Railways—Interest on Debt (*see* page 5) - -	*8,632,106 0 0*		
		6,262,651 2 7	
Interest on Liability assumed in respect of British Government 5 per cent. War Loan (1929-47) - - - - - - - - -		418,025 1 7	
Difference between par value and cost price of India 6 per cent. Bonds (1932-33) purchased for cancellation - - - - - - -		9,006 19 2	
India Stock and Bonds: Discount allowed on prepaid instalments - -		786 2 4	
Management of Debt - - - - - - - -		94,898 2 6	
Expenses in connection with issue of 6 per cent. Bonds (1933-34) - -		157,239 2 6	
Expenses in connection with redemption of 5½ per cent. Stock - - -		4,475 7 6	
Cost of advertisement and postages, 6 per cent. Bonds (1933-34) - -		1,495 7 3	
Stamp duty on Transfers and Powers of Attorney, &c. - - - -		10,122 17 8	
			6,958,700 3 1
INTEREST ON OTHER OBLIGATIONS:			
Interest on balances of the Indian Military Widows' and Orphans' Fund - -		19,678 8 9	
Interest on balances of Superior Services (India) Family Pension Fund - -		18,657 2 11	
Bengal and North-Western Railway: 5 per cent. Debenture Stock: Discount Sinking Fund - - - - - - - - - -		294 14 3	
			38,630 5 11
GENERAL ADMINISTRATION:			
England.			
Salaries of the Permanent Under Secretary of State, Assistant Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State in Council of India - - - - - -	188,858 12 11		
Law Charges - - - - - - - -	467 10 5		
Postage and telegrams to India and other places abroad - -	7,812 6 2		
Contributions towards National Health Insurance, Unemployment Insurance and Contributory Pensions - - - -	731 13 9		
Office Contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements and petty charges - - - - -	14,865 16 0		
Miscellaneous expenditure - - - -	507 14 3		
	213,243 13 6†		
Deduct—Contribution by His Majesty's Treasury - - -	*102,359 0 0*		
		110,884 13 6	
India.			
Heads of Provinces (including Governor-General), &c.: Cost of motor-cars for Viceroy and Governor-General and leave allowances of Member of Governor-General's Council -	4,766 15 4		
Secretariat and Headquarters Establishments: Miscellaneous expenditure - - - - -	322 19 8		
Miscellaneous: Indian Civil Service (Examination expenses) and miscellaneous expenditure - - - - -	3,264 4 1		
		8,353 19 1	
			119,238 12 7
Carried forward -		- -	£ 16,775,415 16 10

† The Commission paid to the Brokers to the Secretary of State on the purchase or sale of securities on account of the Gold Standard Reserve, Gold Standard Reserve Revenue Equalisation Fund, Investments from Treasury Balance, &c., amounting in 1931-32 to 7,142*l.* 1*s.* 3*d.*, has been adjusted under the appropriate heads as part of the cost price or sale proceeds of the securities.

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.
Brought forward - -	940,943	7	5
RECEIPTS—*continued.*			
REVENUE—*continued.*			
MEDICAL:			
Miscellaneous receipts - - - - - - - - -	5	8	0
Carried forward - - £	940,948	15	5

on account of the Central Government of India, from 1st April 1931 to 31st March 1932—*continued.*

	£	s.	d.	£	s.	d.
Brought forward						16,775,415 16 10
DISBURSEMENTS—*continued.*						
EXPENDITURE—*continued.*						
AUDIT:						
England:						
Salaries of Auditor and Assistants, under the Government of India Act, s. 27				16,277	14 2	
Deduct—Contribution by His Majesty's Treasury	*3,145*	*0*	*0*			
Portion charged to the High Commissioner for India	*7,750*	*0*	*0*			
				10,895	*0 0*	
						5,382 14 2
JUSTICE:						
Portion of salaries of members of Judicial Committee of the Privy Council				3,861	4 8	
Expenditure in connection with Appeals from India				81	8 9	
						3,942 13 5
JAILS AND CONVICT SETTLEMENTS:						
Pay of an officer on leave from India						15 11 2
POLICE:						
Examination expenses, &c., in connection with appointments to the Police Service						272 10 9
PORTS AND PILOTAGE:						
Pay of Officers on leave from India						575 8 7
ECCLESIASTICAL:						
Miscellaneous expenditure						29 17 2
POLITICAL:						
Contribution in aid of Diplomatic and Consular Establishments in China				12,000	0 0	
Moiety of expenditure in connection with the Consulate at Nakawn Lampang and the Vice-Consulate at Chiengmai, Siam, and of maintenance of buildings, &c., at Chiengmai Consulate (1929–30)				1,051	6 2	
Contribution to Diplomatic and Consular Establishments in Persia and to the Consulates at Jeddah and Momein				1,687	10 0	
Contribution to expenses of the Consulate at Chiengmai, Siam				1,000	0 0	
Pay, &c., of Officers on leave				3,686	2 10	
Miscellaneous expenditure				1,141	5 8	
						20,566 4 8
FRONTIER WATCH AND WARD:						
Pay and allowances of Officers on leave from India						2,090 6 11
SCIENTIFIC DEPARTMENTS:						
Expenses attending the preparation of "Fauna Indica"				1,180	3 11	
Contribution towards expenses of the Indian Section of the Imperial Institute				1,200	0 0	
Contingent expenses of the India Museum Collection at Kew				698	3 9	
Pay of Officers on leave from India				419	12 7	
Miscellaneous expenditure				29	1 10	
						3,527 2 1
MEDICAL:						
Pay, &c., of Officers on leave from India				1,072	18 1	
Cost of the maintenance of a Lunatic at the Coton Hill Hospital, Stafford				83	0 0	
						1,155 18 1
PUBLIC HEALTH:						
Contribution towards International Bureau of Public Health for 1931				600	0 0	
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board				125	0 0	
Expenses at Jeddah in connection with the Indian Pilgrimage				3,671	4 11	
Pay of an Officer on leave from India				60	15 11	
Miscellaneous expenditure				5	15 7	
						4,462 16 5
AGRICULTURE:						
Contribution towards the expenses of a British Representative on the Permanent Committee of the International Institute of Agriculture at Rome				6	11 2	
Miscellaneous expenditure				5	5 0	
						11 16 2
AVIATION:						
Share of expenditure in respect of the International Commission for Air Navigation, 1931				159	12 5	
Moiety of salary and allowances of officer in charge of Civil Aerodrome, Karachi				422	17 6	
Miscellaneous expenditure				5	16 0	
						588 5 11
MISCELLANEOUS DEPARTMENTS:						
Expenditure of the India Office Library				2,310	12 2	
Expenditure of the Record Department of the India Office				843	3 6	
Grant to the Royal Asiatic Society				315	0 0	
Grant in aid of the publication of the "Encyclopædia of Islam"				320	0 0	
						3,788 15 8
Carried forward					£	16,821,825 18 0

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -						940,948 15 5
RECEIPTS—*continued.*						
REVENUE—*continued.*						
MINT:						
Proceeds of sale of Indian coins sent home for assay - - -						1 19 8
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Widows' Funds of the Home Establishment of the East India Company: Sale of 2½ per cent. Consolidated Stock under Act 60 Vict., ch. 11, Dividends, &c. - - -				3,207	13	0
Subscriptions in respect of the India Office Provident Fund -				457	17	3
Subscriptions in respect of the Indian Military Funds:						
Bengal Military Orphan Society - -	237	10	11			
Bengal Military Fund - -	289	0	4			
Madras Military Fund - - -	184	19	9			
Bombay Military Fund - -	174	0	1			
				885	11	1
Subscriptions and Donations: Indian Civil Service Family Pensions - - - - - - -				3,423	10	8
Adjustment of excess charges in previous years in respect of the pensions of Military Officers in civil employment - -				366	17	6
Contribution towards leave allowances and pensions of Civil Officers lent for Foreign Service (adjustment) - -				—77	13	5
						8,263 16 1
STATIONERY AND PRINTING:						
Miscellaneous receipts - - - - - -						1,500 17 8
MISCELLANEOUS:						
Receipts from His Majesty's Foreign Office on account of excess cost of Diplomatic and Consular Establishments in Persia (adjustments for 1924–25 to 1926–27 and advance for 1929–30) - - - - - - - -				15,930	0	4
Receipts in respect of divisible expenditure at Aden - - -				4,076	18	6
Receipt from Inland Revenue Department as allowance in respect of Income Tax assessments made at the India Office -				2,000	0	0
Miscellaneous receipts in aid of the India Office - -				499	1	8
Miscellaneous Home Receipts - - - -				1,432	4	6
						23,938 5 0
Carried forward - - - £						974,653 13 10

on account of the Central Government of India, from 1st April 1931 to 31st March 1932—*continued.*

			£ s. d.
Brought forward			16,821,825 18 0
DISBURSEMENTS—*continued.*			
EXPENDITURE—*continued.*			
MINT: Cost of assay of Indian coins			9 3 8
CIVIL WORKS:			
Contribution to the British Engineering Standards Association	£ 450 0 0		
Miscellaneous expenditure	39 7 3		
		489 7 3	
TERRITORIAL AND POLITICAL PENSIONS:			
Members of the Family of the late Maharajah Duleep Singh	8,083 6 8		
Members of the Bengal Nizamut Family	472 10 0		
		8,555 16 8	
SUPERANNUATION ALLOWANCES AND PENSIONS:			
Pensions for Distinguished and Meritorious Services	998 3 0		
Pensions, &c., on retirement of Officers of the following classes:—			
India Office:	£ s. d.		
Superannuation	39,164 11 5		
Compensation (on reduction of staff)	1,212 14 3		
Compassionate and Injury	1,491 15 9		
Gratuities under the Superannuation Act, 1909	9,381 5 9		
	51,250 7 2		
Judges of the High Courts in India	750 0 0		
Indian Civil Service	1,106 13 4		
Other Civil Services in India	155 6 3		
Military and Marine Officers in respect of Civil employment	60,116 19 1		
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed	2,678 5 9		
Pensions payable in respect of the India Office Provident Fund	8,408 16 1		
Compassionate and Miscellaneous Pensions	422 2 11		
	125,886 13 7		
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund:—	£ s. d.		
Bengal Military Orphan Society	42,984 6 3		
Bengal Military Fund	66,888 7 0		
Madras Military Fund	91,109 8 7		
Bombay Military Fund	55,241 3 6		
Madras Medical Fund	16,428 19 5		
Indian Navy Fund	5,927 0 9		
	278,579 5 6		
		404,465 19 1	
STATIONERY AND PRINTING:			
Stationery, Printing, and Bookbinding for the India Office, &c.	8,510 3 9		
Deduct—Contribution by His Majesty's Treasury	*3,496 0 0*		
		5,014 3 9	
MISCELLANEOUS:			
Contribution towards Expenses of the Secretariat of the League of Nations	67,709 9 0		
League of Nations Assembly and Committees	3,591 7 9		
International Labour Conference	1,270 5 10		
International Conference on Buoying and Lighting of Coasts	2 0 0		
International Conference on Disarmament	2,952 3 10		
International Conference on Opium and Drugs	449 14 2		
First Round Table Conference	1,290 13 9		
Second Round Table Conference	22,363 7 6		
Burma Conference	3,415 6 9		
Indian Banking Enquiry	54 0 9		
Royal Commission on Labour in India	971 17 1		
Sum placed at the disposal of the Secretary of State for India for Secret Service	7,000 0 0		
Contribution towards the School of Oriental Studies	1,250 0 0		
Relief and repatriation of destitute Indians	1,647 14 6		
Commission on pensions and leave allowances paid abroad	427 14 6		
Books and Newspapers supplied to India	56 4 2		
Cost of insignia of Indian Orders	777 14 0		
Charges for actuarial work performed for the India Office	1,390 0 0		
Pay and expenses of Officers specially employed	1,401 19 10		
Contribution to International Copyright Union	114 17 2		
Sundry items	2,718 7 8		
		120,854 18 3	
Carried forward		£	17,361,215 6 8

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

					£	s. d.
Brought forward					974,653	13 10
RECEIPTS—*continued.*						
REVENUE—*continued.*						
MILITARY SERVICES:						
ARMY:						
I. FIGHTING SERVICES:						
Amount received from the Imperial Government in respect of—						
Capitation rate payable on account of Indian Regiments lent for service in the Colonies				£ 44,457	s. 1	d. 6
Consolidated Clothing Allowances: adjustment, second half of 1929–30, advance first half of 1930–31				1,482	1	4
Surplus funds of Army, Navy and Air Force Insurance Fund				36,000	0	0
Voyage Pay of Officers moved in Imperial interests				3,000	0	0
Adjustment of advances on account of—						
Marriage Allowances and Allotments (1930–31)				16,176	1	4
National Health Insurance (1930)				856	2	0
Contributory Pensions Act				2,568	6	0
Discharge Gratuities (1926–27 to 1930–31)				573	9	4
Unemployment Insurance (1926–27 to 1929–30)				773	4	0
Other Receipts:						
Discharge Purchase Money				636	5	0
Pension Act contributions in respect of British soldiers				449	5	7
Recoveries of over-issues in previous years of pay, &c.				371	17	0
				107,343	13	1
II. ADMINISTRATIVE SERVICES:						
Educational Establishments:						
Fees, &c., received in respect of Cadets at the Royal Military College, Sandhurst					412	16 0
Recoveries of over-issues in previous years of pay, &c.:				£	s.	d.
Indian Army Service Corps				16	16	3
Educational				124	1	10
Veterinary				7	9	4
Arsenals				6	8	7
Medical				98	13	11
Miscellaneous Services				107	6	0
					360	15 11
Hospital stoppages recovered from officers on leave					546	15 11
Contribution by the Imperial Government for the year 1931–32 in respect of the Military Attaché at Meshed					950	0 0
Carried forward				£	109,614	0 11
Carried forward				£		974,653 13 10

on account of the Central Government of India, from 1st April 1931 to 31st March 1932—*continued.*

								£	s.	d.
Brought forward								17,361,215	6	8

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

	£	s.	d.	£	s.	d.
MILITARY SERVICES:						
ARMY:						
I. FIGHTING SERVICES:						
Payments to the War Office in respect of H.M.'s British Forces serving in India: For the year 1931–32	1,400,000	0	0			
Discharge Gratuity and Deferred Pay of British Troops:						
Payments to the War Office:	£	s.	d.			
For the year 1931–32	48,000	0	0			
Payments to N.C.O.'s &c., formerly on the Indian Unattached List	371	0	0			
	48,371	0	0			
Pay and allowances, &c. of British soldiers attending Vocational Courses	21,211	11	3			
Furlough allowances of British Regiments serving in India	143,247	9	7			
Furlough allowances: Indian Army: Regimental	254,063	5	11			
National Health Insurance:	£	s.	d.			
Advances for year 1931	29,700	0	0			
" " 1932	9,900	0	0			
	39,600	0	0			
Unemployment Insurance:						
Contribution for the year 1931–32	101,079	18	11			
Arrears for the year 1930–31	34,920	1	1			
	136,000	0	0			
Payment to Ministry of Health under the Contributory Pensions Act, 1925 (of which a moiety is recovered from issues of pay)	118,800	0	0			
Marriage allowances and allotments:	£	s.	d.			
British Troops	319,311	14	4			
Indian Army	30,649	0	5			
	349,960	14	9			
Consolidated Clothing Allowances (balance, second half of 1929–30, advance first half of 1930–31)	991	13	0			
Pay and allowances of Second Lieutenants on appointment	6,783	16	6			
Fighting units: Miscellaneous	3,449	6	9			
				2,522,478	17	9
II. ADMINISTRATIVE SERVICES:						
Supply and Transport:						
Furlough Allowances: Indian Army Service Corps	76,032	6	5			
Miscellaneous expenditure	2,953	13	4			
				78,985	19	9
Educational and Instructional:						
Furlough allowances	7,709	10	10			
Miscellaneous expenditure	31,156	17	6			
				38,866	8	4
Medical Services:						
Furlough allowances: Royal Army Medical Corps	16,061	11	8			
" " : I.M.S. and other medical personnel	47,776	8	9			
Sterling Overseas Pay: Indian Medical Service	29,007	2	9			
Pay, &c., of Lieutenants on appointment to the I.M.S.	5,953	12	10			
Cost of medical treatment of officers on leave	3,662	11	10			
Miscellaneous expenditure	2,190	14	8			
				104,652	2	6
Veterinary:						
Furlough allowances: Royal Army Veterinary Corps	2,556	5	11			
Miscellaneous expenditure	22	10	0			
				2,578	15	11
Arsenals:						
Furlough allowances: Indian Army Ordnance Corps, &c.	40,248	9	3			
Miscellaneous expenditure	760	12	8			
				41,009	1	11
Miscellaneous Administrative Services:						
Furlough allowances	6,044	16	11			
Miscellaneous expenditure	2,085	0	6			
				8,129	17	5
III. MANUFACTURING ESTABLISHMENTS:						
Furlough allowances and miscellaneous expenditure:						
Ordnance and Clothing Factories	1,160	3	9			
Grass Farms	2,815	6	11			
Dairy Farms	235	9	4			
Medical Depôts and Workshops	1,082	0	0			
				5,293	0	0
IV. STAFF:						
Indian Orderlies to His Majesty the King	1,974	17	11			
Furlough allowances	78,321	13	9			
Sterling Overseas Pay	5,422	3	1			
Miscellaneous expenditure	1,629	1	8			
				87,347	16	5
Carried forward			£	2,889,342	0	0	17,361,215	6	8

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

			£ s. d.
Brought forward			974,653 13 10
RECEIPTS—*continued.*			
REVENUE—*continued.*			
MILITARY SERVICES—*continued.*			
ARMY—*continued.*			
Brought forward		£ 109,614 0 11	
IV. STAFF:			
Recoveries of over-issues in previous years of pay, &c.		37 5 11	
V. PURCHASE AND SALE OF STORES:			
Stores brought from India with troops:	£ s. d.		
Clothing	5,175 16 9		
Ordnance	42,929 3 1		
		48,104 19 10	
VI. SPECIAL SERVICES:			
Recoveries and adjustments of payments in previous years to Surplus Officers of the Indian Army		502 12 4	
VII. TRANSPORTATION AND MISCELLANEOUS:			
Amount received from the Imperial Government in respect of Contribution towards cost of the transport of Troops		130,000 0 0	
Miscellaneous Receipts in connection with transport of troops		1,155 10 7	
Miscellaneous Receipts in connection with concession passages		8,010 8 1	
			297,424 17 8
VIII. NON-EFFECTIVE:			
Recoveries from the War Office in respect of Retired Pay, &c., of Indian Troops, &c., lent to it:			
	£ s. d.		
For the year 1931–32	194,023 0 0		
Adjustments 1919–20 to 1929–30	311,846 0 3		
		505,869 0 3	
Other pensionary contributions		2,235 2 7	
Subscriptions towards Indian Military Service Family Pensions		48,158 12 11	
Recoveries from Civil Revenues in respect of pensions charged to Military Services in previous years		23,243 10 10	
Adjustments of over-issues and miscellaneous receipts		4,684 7 9	
			584,190 14 4
ROYAL AIR FORCE:			
Stores brought from India with Airmen:			
Clothing		320 16 3	
Ordnance		25 14 8	
Consolidated Clothing Allowances of Airmen returning from India: 1930–31 Trooping Season		655 15 3	
Fees in respect of cadets at Cranwell College		675 0 0	
Miscellaneous receipts		119 5 6	
			1,796 11 8
MARINE:			
Miscellaneous receipts			240 7 5
MILITARY ENGINEER SERVICES:			
Miscellaneous receipts			20 1 2
EXTRAORDINARY RECEIPTS:			
Reparation receipts			56,887 19 5
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward)			£1,915,214 5 6

on account of the Central Government of India, from 1st April 1931 to 31st March 1932—*continued.*

		£ s. d.	£ s. d.
Brought forward		2,889,342 0 0	17,361,215 6 8
DISBURSEMENTS—*continued.*			
EXPENDITURE—*continued.*			
MILITARY SERVICES—*continued.*			
ARMY—*continued.*			
V. PURCHASE AND SALE OF STORES: Stores taken to India with Troops:—Clothing	£ 12,328 14 4		
Ordnance	36,761 16 7		
		49,090 10 11	
VI. SPECIAL SERVICES:			
Gratuities and Allowances to surplus Officers of Indian Army, &c.		899 18 2	
VII. TRANSPORTATION AND MISCELLANEOUS:			
Sea Transport charges	505,735 15 11		
Concession Passages	33,047 11 6		
Military charges for Aden: Contribution to Imperial Govt., &c.	136,499 4 0		
Embarkation and Transport Staff: Pay, &c.	2,082 14 6		
Maintenance of the graves of soldiers of the Indian Expeditionary Forces	7,650 0 0		
Miscellaneous expenditure	1,415 19 7		
		686,431 5 6	
VIII. NON-EFFECTIVE CHARGES:			
Payments to the War Office on account of Retired Pay, Pensions, &c., of H.M.'s British Forces, for service in India:	£ s. d.		
For the year 1931–32	1,149,257 0 0		
Adjustment for 1919–20 to 1926–27	16,017 0 0		
	1,165,274 0 0		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service	1,903,622 19 11		
Wound Pensions and Gratuities	12,408 1 6		
Compassionate Allnces. of Officers removed from Service, &c.	1,337 0 1		
Pensions of Non-commissioned Officers and men	959 19 11		
Gratuities: Army	8,811 6 6		
Pensions of Widows and Families of Officers killed in action or otherwise in the discharge of duty	127,021 16 6		
Pensions of Widows & Families of Officers, &c., of Indian Service	92,405 3 6		
Cost of Medals, &c.	381 12 5		
Medical treatment of retired Officers, &c.	7,951 18 1		
Cost of war losses incurred by Indian Military Widows' and Orphans' Fund	1,600 0 0		
	3,321,773 18 5		
Indian Military Service Family Pensions	246,012 19 5		
		3,567,786 17 10	
ROYAL AIR FORCE:			
Effective charges:		7,193,550 12 5	
Payments to the Air Ministry in respect of personnel serving in India: For the year 1931–32	111,000 0 0		
Discharge Gratuities, 1930–31	974 0 0		
Furlough allowances	10,649 1 1		
Cost of Sea Transport	34,102 12 8		
National Health Insurance:	£ s. d.		
1931	900 0 0		
1932	300 0 0		
1930 (Balance)	53 17 0		
	1,253 17 0		
Unemployment Insurance (1930–31)	1,301 0 0		
Payment to Ministry of Health under Contributory Pensions Act (of which a moiety is recovered from issues of pay)	3,761 11 0		
Marriage allowances and allotments	74,976 11 3		
Educational Charges	6,964 2 11		
Consoldtd. Clothing Allnces. of Airmen proceeding to India	1,410 14 0		
Stores taken to India with Airmen:	£ s. d.		
Clothing	626 10 10		
Ordnance	285 8 0		
	911 18 10		
Miscellaneous expenditure	294 1 0		
Non-Effective charges: Payment to the Air Ministry in respect of personnel serving in India, &c.	19,051 8 2		
		266,650 17 11	
MARINE:			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	101,464 13 2		
Royal Indian Marine Furlough Pay	17,313 3 5		
Miscellaneous expenditure	5,482 17 9		
	124,260 14 4		
	£ s. d.		
Royal Indian Marine Retired Pay	52,229 1 10		
Indian Navy Retired Pay	40 0 0		
	52,269 1 10		
		176,529 16 2	
MILITARY ENGINEER SERVICES:			
Furlough Pay of personnel of the Royal Engineers	27,862 11 7		
Miscellaneous expenditure	404 1 1		
		28,266 12 8	
			7,664,997 19 2
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)		£	25,026,213 5 10

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.
Brought forward - - - -	1,915,214	5	6

RECEIPTS—*continued.*

DEBT.

PERMANENT DEBT INCURRED:

	For Railway Construction. £ s. d.	For General Purposes. £ s. d.	£ s. d.
India 6 per cent. Bonds: Loan of £10,000,000 created under East India Loans Act, 1923, and previous Acts, and issued in May 1931:			
Receipts in the year - - -	6,000,000 0 0	4,000,000 0 0	10,000,000 0 0
India 5½ per cent. Stock (1936-38): Loan of £12,000,000 created under East India Loans Act, 1923, and previous Acts, and issued in February 1931:			
Receipts in the year - - -	3,013,022 4 6	—	3,013,022 4 6
Discount written off to Revenue in the year in respect of the following Loans:			
Loan created under East India Loans Act, 1910, and previous Acts:			
£10,000,000 India 5½ per cent. Stock issued in December 1921 -	84,873 3 6	—	
Loans created under East India Loans Act, 1922, and previous Acts:			
£12,500,000 India 5½ per cent. Stock issued in June 1922 - -	66,941 15 4	—	151,814 18 10
£20,000,000 India 4½ per cent. Stock issued in November 1922 -	50,263 5 10	24,200 16 11	
£20,000,000 India 4½ per cent. Stock issued in May 1923 - -	43,908 1 10	7,748 9 9	126,120 14 4
Loans created under East India Loans Act, 1923, and previous Acts:			
£7,500,000 India 4½ per cent. Stock issued in January 1928 - -	10,584 18 5	—	
£10,000,000 India 4½ per cent. Stock issued in January 1929 - -	15,058 17 7	—	25,643 16 0
£6,000,000 India 6 per cent. Bonds issued in February 1930 - -	26,607 0 2	—	26,607 0 2
£7,000,000 India 6 per cent. Bonds issued in May 1930 - -	19,853 12 0	3,308 18 8	23,162 10 8
£12,000,000 India 5½ per cent. Stock issued in February 1931 -	46,250 19 1	—	46,250 19 1

UNFUNDED DEBT:

Indian Military Widows' and Orphans' Fund (Sterling Branch):			
Subscriptions, interest on balances and credits in respect of war losses - - - - - - -		66,423 17 6	
Superior Services (India) Family Pension Fund:			
Subscriptions and interest on balances - - -		59,974 11 9	126,398 9 3
			13,539,020 12 10
Carried forward - -		-	£ 15,454,234 18 4

on account of the Central Government of India, from 1st April 1931 to 31st March 1932—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							25,026,213	5	10
DISBURSEMENTS—*continued.*									
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.									
RAILWAY CAPITAL ACCOUNT:									
CONSTRUCTION OF STATE RAILWAYS:									
State Railways worked by Companies:									
Stores, Establishment Charges, &c.:									
Assam-Bengal Railway	80,618	6	11						
Bombay Baroda and Central India Railway	262,546	16	3						
Bengal-Nagpur Railway	184,198	13	7						
Madras and Southern Mahratta Railway	305,100	0	5						
*Rohilkund and Kumaon Railway	22,725	3	2						
South Indian Railway	214,230	8	4						
*Bengal and North-Western Railway	184,142	4	1						
				1,253,561	12	9			
POSTS AND TELEGRAPHS CAPITAL OUTLAY:									
INDO-EUROPEAN TELEGRAPH DEPARTMENT:									
Traffic balances	*—15,452*	*18*	*10*						
Salaries, &c., of Indo-European Telegraph Department	1,585	4	2						
Miscellaneous	*—101*	*9*	*6*						
				—13,969	*4*	*2*			
CIVIL WORKS:									
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:									
Miscellaneous payments				372	14	6			
							1,239,965	3	1
DEBT.									
PERMANENT DEBT DISCHARGED:	£	s.	d.						
India 5½ per cent. Stock (1932)	14,760,908	4	5						
India 6 per cent. Bonds (1932–33)	1,293,400	0	0						
				16,054,308	4	5			
Capital portion of Annuities created in purchase of Railways (*see* details on page 24):									
East Indian Railway	446,863	13	0						
Eastern Bengal Railway	42,400	13	10						
Great Indian Peninsula Railway	775,681	13	4						
Madras Railway	202,740	7	6						
Scinde Punjab and Delhi Railway	129,775	7	1						
				1,597,461	14	9			
Purchase of India 5½ per cent. Stock and India 6 per cent. Bonds with the State Railways Sinking Funds (*see* details on page 24)	200,000	0	0						
Purchase of India 5½ per cent. Stock and India 6 per cent. Bonds with the Discount Sinking Funds (*see* pages 5 and 7)	—								
				200,000	0	0			
				17,851,769	19	2			
FLOATING DEBT DISCHARGED:									
India Bills; Principal Account				4,046,958	17	11			
UNFUNDED DEBT:	£	s.	d.						
Indian Military Widows' and Orphans' Fund (Sterling Branch)	4,106	10	3						
Superior Services (India) Family Pension Fund	9,071	19	2						
				13,178	9	5			
							21,911,907	6	6
Carried forward							48,178,085	15	5

* Although for convenience the Bengal and North-Western and Rohilkund and Kumaon Railways are classed among the State Railways, a portion of each system is the property of the Company.

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - -							15,454,234	18	4
RECEIPTS—*continued.*									
DEPOSITS AND ADVANCES (for details of Balances, *see* page 26).									
GOLD STANDARD RESERVE:									
Cost price of—									
£47,435,000 British Treasury Bills maturing or realised -	47,100,776	0	1						
Proceeds of sale of—									
£7,450,000 Treasury 4½ per cent. Bonds, 1932–34 - -	7,328,440	7	8						
£3,315,000 Treasury 4½ per cent. Bonds, 1930–32 - -	3,358,868	17	1						
£3,145,000 Treasury 4 per cent. Bonds, 1931–33 - -	3,077,549	12	11						
£2,700,000 Treasury 5 per cent. Bonds, 1933–35 - -	2,683,062	18	4						
£500,000 National War Loan 5 per cent. Stock, 1929–47 -	481,685	10	0						
	64,030,383	6	1						
Dividends on investments, discount on Treasury Bills, &c. -	796,560	8	7						
				64,826,943	14	8			
GOLD STANDARD RESERVE: REVENUE EQUALISATION FUND:									
Discount on Treasury Bills - - - -	17,027	4	9						
British Treasury Bills maturing or realised - - -	2,510,555	16	11						
				2,527,583	1	8			
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:									
Repayment by the Imperial Government of:									
Expenditure in England in connection with									
Pay of Indian Army officers lent to H.M. Government -	177	4	11						
Pay of Second Lieutenants on appointment to the Indian Army	1,707	12	3						
Sums advanced by H.M. Treasury in connection with the Round Table Conferences - - - - -	47,274	0	4						
Miscellaneous - - - - - - -	1,445	16	10						
				50,604	14	4			
SUSPENSE ACCOUNTS:									
Bengal and North-Western Railway, appropriation from Revenue in respect of Discount on the 5 per cent. Debenture Stock (State Portion) - - - - -	1,569	10	1						
Investments in Railway Debentures from Treasury Balance -	694,507	10	0						
Miscellaneous - - - - - - - -	11,343	1	8						
				707,420	1	9			
MISCELLANEOUS DEPOSITS:									
British Income Tax collected on behalf of H.M. Imperial Government - - - - - - -	933,978	3	0						
Currie Scholarship - - - - - -	46	16	10						
Norman Memorial Fund - - - - -	16	16	0						
Sir Pertab Singh Memorial Fund - - - -	300	0	0						
Pollock Memorial Fund - - - - -	18	4	0						
Insurance premia deducted from salaries of India Office Establishment for payment to Civil Service Insurance Society - - - - - - -	4,308	18	9						
Hospital Saving Association - - - - -	177	14	3						
Post Office Sanatorium Society - - - -	14	15	6						
Civil Service Sports Society - - - - -	31	6	0						
Mysore Debenture Stock Sinking Fund - - -	81	13	4						
Mysore Debenture Stock Sinking Fund: Investment Account	18,980	13	0						
Madras and Southern Mahratta Railway (Mysore Railway): Interest on Debenture Stock - - - -	48,000	0	0						
Miscellaneous - - - - - - -	136,590	8	11						
				1,142,540	9	7			
							69,255,092	2	0
Carried forward - - -						£	84,709,327	0	4

on account of the Central Government of India, from 1st April 1931 to 31st March 1932—*continued.*

	£	s.	d.	£	s.	d.
Brought forward - - - -				48,178,085	15	5

DISBURSEMENTS—*continued.*

DEPOSITS AND ADVANCES (for details of Balances, *see* page 26).

GOLD STANDARD RESERVE:						
Investments in the purchase of						
£40,035,000 British Treasury Bills - - -	39,721,385	8	0			
£2,500,000 Treasury 5 per cent. Bonds (1933-35) -	2,508,173	10	0			
£850,000 Treasury 4 per cent. Bonds (1931-33) - -	850,907	1	8			
£250,000 Treasury 4 per cent. Bonds (1934-36) - -	249,100	19	2			
£300,000 Treasury 4½ per cent. Bonds (1932-34) - -	301,253	17	6			
	43,630,820	16	4			
Appropriation to Revenue - - - - -	291,378	16	8			
Transfer to Home Treasury Balance - - - -	20,905,800	0	0			
				64,827,999	13	0
GOLD STANDARD RESERVE: REVENUE EQUALISATION FUND:						
Investments in British Treasury Bills - - -	2,092,900	17	3			
Transfer to Revenue - - - - - -	435,034	14	0			
				2,527,935	11	3
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:						
Recoverable from the Imperial Government:						
Expenditure in England in connection with						
Pay of Indian Army Officers lent to Imperial Government - - - - - - - -	203	17	4			
Pay of Second Lieutenants on appointment to Indian Army	1,660	7	8			
Round Table Conferences - - - - -	34,562	7	4			
Miscellaneous - - - - - -	1,795	11	2			
				38,222	3	6
SUSPENSE ACCOUNTS:						
Investments in Railway Debentures from Treasury Balance -	694,507	10	0			
Miscellaneous - - - - - - - -	16,857	8	4			
				711,364	18	4
MISCELLANEOUS DEPOSITS:						
British Income Tax paid to H.M. Imperial Government -	936,874	18	1			
Currie Scholarship for Indian Forest Students - -	200	10	6			
Norman Memorial Fund - - - -	18	0	0			
Sir Pertab Singh Memorial Fund - - -	300	0	0			
Pollock Memorial Fund - - - - -	18	0	0			
Insurance Premia paid to Civil Service Insurance Society -	4,281	3	5			
Hospital Saving Association - - - - -	176	1	0			
Post Office Sanatorium Society - - - -	14	15	6			
Civil Service Sports Society - - - - -	23	19	0			
Mysore Debenture Stock Sinking Fund:						
Investment Account - - - - - -	19,062	6	4			
Madras and Southern Mahratta Railway (Mysore Railway):						
Interest on Debenture Stock - - - -	48,000	0	0			
Miscellaneous - - - - - -	227,699	17	4			
				1,236,669	11	2
						69,342,191 17 3
Carried forward - - - - -					£	117,520,277 12 8

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India.

	£	s.	d.	£	s.	d.
Brought forward - - -				84,709,327	0	4
RECEIPTS—*continued.*						
REMITTANCE.						
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA:						
REMITTANCE ACCOUNT:						
Receipts from Imperial Government Departments:						
War Office:						
Expenditure in India in connection with						
Shanghai Defence Force - - - -	1,148	5	6			
Military Expenditure at Aden - - -	23	0	0			
Remittances paid in India on behalf of the Asiatic Artillery at Hong Kong and Singapore -	22,303	5	9			
Enlistment of Indians for service in the Colonies -	2,610	3	10			
Sums due to Officers and others serving in India -	49,382	7	3			
Additional Indian Troops lent for service at Hong Kong	1,109	9	1			
Pensions issued in India - - - -	30,290	16	7			
				106,867	8	0
Air Ministry:						
Expenditure in India in connection with						
Military Expenditure at Aden - - -	*—581*	*11*	*3*			
Funds supplied to the Royal Air Force, Iraq -	643,125	0	0			
Funds for Command Accountant, R.A.F., Aden -	158,250	0	0			
Sums due to Officers and others residing in India -	2,411	8	5			
				803,204	17	2
Admiralty:						
Advances in India on account of Naval Services -	65,618	12	3			
Pensions issued in India - - - - -	700	18	8			
				66,319	10	11
Foreign Office:						
Moiety of expenditure in India in connection with Persian Gulf Radio Offices - - - - -	-	-	-	333	3	11
Board of Trade:						
Transports - - - - - - -	8,129	0	11			
Lighthouses in the Red Sea - - -	6,087	3	7			
Balances on Indian Shipping Masters' Accounts -	2,801	9	1			
				17,017	13	7
Sundry Departments and Dominion Governments:						
Postal and Money Order transactions with Colonial Administrations - - - - -	401,116	1	9			
Pensions, &c., issued in India on behalf of H.M. Paymaster General - - - - -	9,823	19	5			
Payments in India chargeable to Ministry of Pensions -	34,632	1	4			
Advances in India on account of Emigration of Coolies -	54,491	0	0			
Political Expenditure at Aden - - - -	28,616	11	8			
Opium shipped to the Governments of Hong Kong and the Straits Settlements - - - -	491,129	13	9			
Expenditure in connection with Dominion Officers serving in India - - - - -	4,269	12	0			
Miscellaneous advances in India - - - -	113,278	1	0			
				1,137,357	0	11
				2,131,099	14	6
Other Remittance transactions:						
Opium shipped to Siam - - - - - - -				257,844	5	5
Indian Military Widows' and Orphans' Fund (Rupee Branch) - -				8	5	0
Sundry Provident Funds - - - - - -				224	16	6
Miscellaneous receipts - - - - - -				23,208	5	10
Exchange Adjustments on Remittance Transactions - - - -				10	19	5
Carried forward - - £				2,412,396	6	8
						84,709,327 0 4

on account of the Central Government of India, from 1st April 1931 to 31st March 1932—*continued.*

	£	s.	d.	£	s.	d.
Brought forward - - - -				117,520,277	12	8

DISBURSEMENTS—*continued.*

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA:

REMITTANCE ACCOUNT:

Payments to Imperial Government Departments:	£	s.	d.	£	s.	d.
War Office:						
Miscellaneous Remittances from India - - -	13,860	6	7			
Effects of deceased Officers and men of the British Army -	6,100	14	1			
Air Ministry:						
Miscellaneous Remittances from India - - -	3,340	13	3			
Board of Trade:						
Basses and Minicoy Light Dues - - - -	2,007	9	1			
Sundry Departments and Dominion Governments:						
Postal and Money Order transactions with the United Kingdom	243,000	0	0			
Unemployment Insurance: Sale of stamps in India - -	154	9	6			
National Health Insurance: Sale of stamps in India -	20	19	9			
Miscellaneous transactions to be brought to charge or recovered in India - - - - - - -	82,867	9	4			
				351,352	1	7
Other Remittance transactions:						
Remittances for payment by the India Office - - - - -				2,479	6	8
Remittances by British Troops for deposit in the Post Office Savings Bank or investment in British Securities - - - - - - -				95,897	9	8
Remittances: Indo-European Telegraph - - - - - -				4,261	7	10
Effects of deceased Officers and Warrant Officers of the Indian Army - -				461	10	1
Rohilkund and Kumaon Railway Company:						
Interest on 4 per Cent. Debenture Stock allocated to State Works and on Capital Overdrafts provided by Company - - - - - -				27,775	8	4
Refund of Capital advanced by Company for State purposes (1st instalment) -				50,000	0	0
Telegraphic Transfers drawn by His Majesty's Minister at Tehran, in respect of advances made on Indian account - - - - - -				33,000	0	0
Pay and Pensions chargeable to Native States, Local Funds, &c. - -				2,808	7	9
Transfer from India of transactions on account of the Indian Military Widows' and Orphans' Fund (Sterling Branch) - - - - - -				38,620	3	10
Transfer from India of transactions on account of the Superior Services (India) Family Pension Fund - - - - - - - -				31,231	8	2
Expenses of Indian Cadets at Sandhurst - - - - - -				97	10	0
Miscellaneous payments to be brought to charge or recovered in India - -				41,564	6	3
Exchange adjustments on Remittance Transactions - - - -				0	3	2
Carried forward - £				679,549	3	4	117,520,277	12	8

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India.

	£ s. d.	£ s. d.
Brought forward - -	2,412,396 6 8	84,709,327 0 4
RECEIPTS—*continued.*		
REMITTANCE—*continued.*		
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA—*continued.*		
SECRETARY OF STATE'S BILLS AND OTHER TRANSFERS:		
Sterling purchased in India - - - - - - -	40,349,000 0 0	
Sale of silver - - - - - - - - -	2,141,458 4 10	
Transfers through Gold Standard Reserve - - - - -	20,905,800 0 0	
		65,808,654 11 6
TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT -	£	150,517,981 11 10
RECEIPTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (For details *see* pages 32 to 38).		
Bengal - - - - - - - - -	260 8 0	
United Provinces of Agra and Oudh - - - -	2,347 7 7	
Punjab - - - - - - - - -	332 18 3	
Burma - - - - - - - - -	12 3 4	
Central Provinces - - - - - -	299 18 2	
Assam - - - - - - - - -	114 4 9	
		3,367 0 1
TOTAL RECEIPTS - - - - - -	£	150,521,348 11 11
Balance on the 1st April 1931, held as follows:—		
Cash at the Bank of England and in the hands of Sub-Accountants -	1,050,781 4 3*	
British Treasury Bills - - - - - - -	4,295,755 12 2	
		5,346,536 16 5
	£	155,867,885 8 4

* Including £1,085 7*s.* 2*d.* uninvested cash of the Gold Standard Reserve.

INDIA OFFICE,
August 1932.

on account of the Central Government of India, from 1st April 1931 to 31st March 1932—*continued.*

	£ s. d.	£ s. d.
Brought forward - -	679,549 3 4	117,520,277 12 8
DISBURSEMENTS—*continued.*		
REMITTANCE—*continued.*		
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA—*continued.*		
SECRETARY OF STATE'S BILLS AND OTHER TRANSFERS: Bills of Exchange and Telegraphic Transfers on London sold in India - -	14,047,804 0 0	14,727,353 3 4
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA - - - - - - - - - - -		7,845,990 11 11
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT - £		140,093,621 7 11
DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (For details *see* pages 30 to 38.)		
Madras - - - - - - - - -	13,243 17 2	
Bombay - - - - - - - -	25,748 12 10	
Bengal - - - - - - - -	22,158 2 3	
United Provinces of Agra and Oudh - - -	15,519 8 4	
Punjab - - - - - - - -	21,442 15 4	
Burma - - - - - - - - -	39,854 15 1	
Bihar and Orissa - - - - -	9,414 18 2	
Central Provinces and Berar - - - - -	6,875 11 9	
Assam - - - - - -	7,203 4 2	
		161,461 5 1
TOTAL DISBURSEMENTS - - - - £		140,255,082 13 0
Balance on the 31st March 1932, held as follows:—		
Cash at the Bank of England and in the hands of sub-accountants -	1,090,704 18 0*	
British Treasury Bills and Short Loans - - -	14,522,097 17 4	
		15,612,802 15 4
£		155,867,885 8 4

* Including £29 8*s.* 10*d.* uninvested cash of the Gold Standard Reserve.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
28th February 1933.

W. A. STURDY,
Auditor.

APPENDIX I.

A.—Statement showing the details of the payments on pages 6 and 17 in respect of *Annuities created in purchase of Railways.*

	Annual amount of Annuity.	Adjustments in respect of Unclaimed Annuity, &c.	Contribution towards management, &c., in respect of Annuity redeemed.	Total.
East Indian Railway: Annuity terminating in 1953, at the rate of 5*l.* 12*s.* 6*d.* for 100*l.* Stock of the Company	£ s. d. 1,145,287 18 10	£ s. d. *−1,360 10 2*	£ s. d. 1,378 4 6	£ s. d. 1,145,305 13 2
Eastern Bengal Railway: Annuity terminating in 1957, at the rate of 6*l.* 3*s.* 4·79*d.* for 100*l.* Stock of the Company	116,850 14 8	8 18 1	36 11 4	116,896 4 1
Great Indian Peninsula Railway: Annuity terminating in 1948, at the rate of 6*l.* 13*s.* 6·776*d.* for 100*l.* Stock of the Company	1,268,516 0 6	*−50 2 8*	15 1 0	1,268,480 18 10
Madras Railway: Annuity terminating in 1956, at the rate of 5*l.* 7*s.* 10·795*d.* for 100*l.* Stock of the Company	488,381 5 8	*−4 7 4*	19 6	488,377 17 10
Scinde Punjab and Delhi Railway: Annuity terminating in 1958, at the rate of 5*l.* 3*s.* 3·141*d.* for 100*l.* Stock of the Company	371,361 3 6	*−89 0 8*	57 5 2	371,329 8 0
£	3,390,397 3 2	*−1 495 2 9*	1,488 1 6	3,390,390 1 11[a]

[a] Charged as Capital redeemed during 1931–32, *see* page 15, £1,597,461 14*s.* 9*d.*, Interest on Capital, *see* page 4, £1,792,928 7*s.* 2*d.*

B.—Statement showing the details of the payment on page 17, under Permanent Debt Discharged in respect of *State Railways—Sinking Funds.*

	Stock purchased and cancelled.				Cost.		
	India 5½ per cent. Stock (1932).	India 5½ per cent. Stock (1936–38).	India 6 per cent. Bonds (1933–34).	India 6 per cent. Bonds (1933–35).	East Indian Railway.	Eastern Bengal Railway.	Scinde Punjab and Delhi Railway.
State Railways—Sinking Funds: *Created pursuant to Acts 42 & 43 Vict. c. 206 s. 51, and 44 & 45 Vict. c. 53, s. 2 (a)*	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
East Indian Railway	88,232 9 0	6 18 9	13,852 9 7	18,047 16 1	119,050 0 0	—	—
Eastern Bengal Railway	7,077 17 3	0 11 2	1,111 4 5	1,447 15 4	—	9,550 0 0	—
Scinde Punjab and Delhi Railway	52,917 4 9	4 3 3	8,308 0 1	10,824 2 9	—	—	71,400 0 0
£	148,227 11 0	11 13 2	23,271 14 1	30,319 14 2	119,050 0 0	9,550 0 0	71,400 0 0
	£201,830 12 5				£200,000 0 0		

C.—STATEMENT showing the details of the payments on page 5 under the RAILWAY REVENUE ACCOUNT in respect of *State Railways—Interest on Debt.*

	Bombay Baroda and Central India Railway.	East Indian Railway. *	Eastern Bengal Railway (including Bengal Central Railway). *	Great Indian Peninsula Railway (including Indian Midland Railway).	Madras Railway.	Oude and Rohilkund Railway.	Scinde Punjab and Delhi Railway. *	South Indian Railway.	Burma Railways.	Total.
STATE RAILWAYS—INTEREST ON DEBT:	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
On India 5½ per Cent. Stock	—	*—17,568 5 2*	*—1,317 18 4*	—	—	*—3,337 19 0†*	*—11,509 7 6*	—	—	
On India 4½ per cent. Stock	—	—	—	—	—	*—192 7 0*	—	—	—	
On India 3½ per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and portion of the Capital Stock of the Indian Midland Railway Company	58,635 3 4	258,952 5 4	14,050 14 8	18,364 18 0	31,314 18 0	*—3,371 19 8†*	112,135 2 8	—	—	
On India 3 per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and for purchase of Undertakings of Railway Companies	326,448 7 8	*—18,255 10 0*	13,464 4 8	97,896 10 0	—	308,934 4 8	*—15,261 3 4*	119,886 13 8	—	
On India 2½ per Cent. Stock issued in redemption of portion of Debentures and Debenture Stock	—	*—3,799 16 0*	*—283 8 0*	—	—	10,763 1 4	*—2,487 7 0*	7,623 13 0	—	
On unredeemed Annuity Capital outstanding on 31st March 1924	—	817,033 2 0	84,693 3 10	636,730 2 8	330,878 12 2	—	272,761 13 10	—	—	
	385,083 11 0	1,936,361 16 2	110,606 16 10	752,991 10 8	362,193 10 2	312,795 0 4	355,638 18 8	127,510 6 8	—	3,443,181 10 6
On Railway Debenture Stock	—	707,082 17 2	13,946 6 3	230,555 12 7	—	—	—	19,124 19 6	37,499 9 6	1,008,209 5 0
£	385,083 11 0	1,743,444 13 4	124,553 3 1	983,547 3 3	362,193 10 2	312,795 0 4	355,638 18 8	146,635 6 2	37,499 9 6	4,451,390 15 6

* Sinking Funds were established in connection with these Railways to redeem India 3½ and 3 per Cent. Stock issued in lieu of Annuity or Debenture Stock. These Funds have been applied to the purchase of India Stock of the denomination offering the best yield. The minus figures represent the interest on India 5½ and 2½ per Cent. Stock so purchased, and on India 3 per Cent. Stock purchased in excess of the amount issued.

† The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been partly applied to the redemption of India 5½, 4½ and 3½ per Cent. Stock instead of India 3 per Cent. Stock.

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India, on account of the Central Government of India, from 1st April 1931 to 31st March 1932—*continued* (Appendix).

APPENDIX II.

STATEMENT showing the Balances on Accounts included under "DEPOSITS AND ADVANCES" (*see* pages 18 and 19).

DEBIT BALANCES.

	Balance, 31st March 1931.	Transactions during 1931–32. Payments.	Transactions during 1931–32. Receipts.	Balance, 31st March 1932.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Pay of Second Lieutenants on appointment	522 12 6	1,660 7 8	1,707 12 3	475 7 11
Pay of Indian Army Officers lent to Imperial Government	177 4 11	203 17 4	177 4 11	203 17 4
Accounts with Imperial Government: Miscellaneous	422 1 1	1,795 11 2	1,445 16 10	771 15 5
Round Table Conference	—*3,348 6 4*	34,562 7 4	47,274 0 4	—*16,059 19 4*
Expenditure consequent on disturbances in Persia	17,938 4 9	—	—	17,938 4 9
Suspense: Miscellaneous	5,154 5 4	16,857 8 4	11,343 1 8	10,668 12 0
Mysore Debenture Stock Sinking Fund—Investment Account	59,697 16 5*	19,062 6 4	18,980 13 0	59,779 9 9*
Pollock Memorial Fund: Investment Account	356 10 9	—	—	356 10 9
Investment in Railway Debentures from Treasury Balances	—	694,507 10 0	694,507 10 0	—
TOTAL - £	80,920 9 5	768,649 8 2	775,435 19 0	74,133 18 7

CREDIT BALANCES.

Bengal and North-Western Railway 5 per cent. Debenture Stock (State portion) Discount Sinking Fund	6,979 6 4	—	1,569 10 1	8,548 16 5
Currie Scholarship for Forest Students	167 5 9	200 10 6	46 16 10	13 12 1
Norman Memorial Fund	7 3 8	18 0 0	16 16 0	5 19 8
Sir Pertab Singh Memorial Fund	550 0 0	300 0 0	300 0 0	550 0 0
Pollock Memorial Fund	357 5 9	18 0 0	18 4 0	357 9 9
Mysore Debenture Stock Sinking Fund	59,697 16 5*	—	81 13 4	59,779 9 9*
Income Tax	7,490 19 11	936,874 18 1	933,973 3 0	4,589 4 10
Hospital Saving Association	39 8 0	176 1 9	177 14 3	41 1 3
Post Office Sanatorium Society	—	14 15 6	14 15 6	—
Civil Service Insurance Society	867 5 8	4,281 3 5	4,308 18 9	895 1 0
Civil Service Sports Society	—	23 19 0	31 6 0	7 7 0
Miscellaneous Deposits	93,356 17 11	227,699 17 4	136,590 8 11	2,247 9 6
TOTAL - - £	169,513 9 5	1,169,607 4 10	1,077,129 6 8	77,035 11 3

* The value of £31,300 Bombay City Improvement Trust 4 per cent. Debentures, purchased in India but held in this country, has not been recorded in the Home Accounts, and, therefore, is not included in this balance.

STATEMENT OF VOTED EXPENDITURE included in the Disbursements of the SECRETARY OF STATE IN COUNCIL OF INDIA from 1st April 1931 to 31st March 1932.

CENTRAL GOVERNMENT OF INDIA.

EXPENDITURE.

	£ s. d.	£ s. d.
CUSTOMS:		
Contribution to the International Customs Tariffs Bureau, 1931–32	294 1 5	
Expenditure in connection with appeals from India	285 12 6	
		579 13 11
TAXES ON INCOME: Expenditure in connection with appeals from India		490 11 0
SALT: Pay of an officer on leave from India		124 3 2
FOREST: Subscription of Forest Research Institute, Dehra Dun, to International Union of Forest Research Organisations (1931 and 1932)		11 13 5
RAILWAY REVENUE ACCOUNT:		
STATE RAILWAYS: WORKING EXPENSES:	£ s. d.	
Rental paid to the South Behar Railway Company	30,000 0 0	
Furlough pay and allowances of an officer on leave from India	400 11 6	
Miscellaneous charges	216 11 5	
	30,617 2 11	
MISCELLANEOUS RAILWAY EXPENDITURE:		
Pensions of former employees in London Offices of East Indian Railway and Great Indian Peninsula Railway	156 11 7	
Portion of contribution to Overseas Mechanical Transport Fund	800 0 0	
Expenses in connection with recruitment	27 16 1	
Expenses in connection with advertising	72 15 10	
Pensionary charges of military officers in respect of railway employment	206 14 1	
Furlough pay and allowances of an officer on leave from India	15 1 11	
Miscellaneous charges	13 5 9	
		31,909 8 2
POSTS AND TELEGRAPHS REVENUE ACCOUNT:		
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:		
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	33,292 0 0	
Miscellaneous expenditure	51 7 5	
		33,343 7 5
INTEREST ON ORDINARY DEBT:		
Management of Debt	94,898 2 6	
Expenses in connection with issue of 6 per cent. Bonds (1933–34)	157,239 2 6	
Expenses in connection with redemption of 5½ per cent. Stock	4,475 7 6	
Cost of advertisement, &c. of 6 per cent. Bonds (1933–34)	1,495 7 3	
Stamp duty on Transfers and Powers of Attorney, &c.	10,122 17 8	
		268,230 17 5
GENERAL ADMINISTRATION:		
England:		
Law Charges	467 10 5	
Postage and Telegrams to India and other places abroad	7,812 6 2	
Office contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements, and petty charges	14,000 14 7	
	22,280 11 2	
Deduct: Contribution by His Majesty's Treasury	*9,083 0 0*	
		13,197 11 2
India:		
Miscellaneous: Indian Civil Service (Examination expenses) and miscellaneous expenditure		3,163 8 1
ADMINISTRATION OF JUSTICE:		
Expenditure in connection with appeals from India		81 8 9
POLICE:		
Examination expenses in connection with appointments to the Police Service		262 17 9
Carried forward	£	351,395 0 3

EXPENDITURE—*continued.*

	£	s.	d.	£	s.	d.
Brought forward				351,395	0	3
SCIENTIFIC DEPARTMENTS:						
Expenses attending the preparation of "Fauna Indica"	1,180	3	11			
Contribution towards expenses of the Indian Section of the Imperial Institute	1,200	0	0			
Contingent expenses of the India Museum Collection at Kew	256	4	4			
Miscellaneous expenditure	29	1	10			
				2,665	10	1
MEDICAL:						
Pay of an officer on leave from India	184	10	5			
Cost of the maintenance of a Lunatic at the Coton Hill Hospital, Stafford	83	0	0			
				267	10	5
PUBLIC HEALTH:						
Contribution towards International Bureau of Public Health for 1931	600	0	0			
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board	125	0	0			
Expenses at Jeddah in connection with the Indian Pilgrimage	3,671	4	11			
Pay of an officer on leave from India	60	15	11			
Miscellaneous expenditure	5	15	7			
				4,462	16	5
AGRICULTURE:						
Contribution towards the expenses of a British Representative on the Permanent Committee of the International Institute of Agriculture at Rome	6	11	2			
Miscellaneous expenditure	5	5	0			
				11	16	2
AVIATION:						
Share of expenditure in respect of the International Commission for Air Navigation, 1931	159	12	5			
Moiety of salary and allowances of officer in charge of Civil Aerodrome, Karachi	422	17	6			
Miscellaneous expenditure	5	16	0			
				588	5	11
MISCELLANEOUS DEPARTMENTS:						
Expenditure of the India Office Library	2,310	12	2			
Expenditure of the Record Department of the India Office	547	15	0			
Grant to the Royal Asiatic Society	315	0	0			
Grant in aid of the publication of the "Encyclopædia of Islam"	320	0	0			
				3,493	7	2
MINT: Cost of assay of Indian coins				9	3	8
CIVIL WORKS:						
Contribution to the British Engineering Standards Association	450	0	0			
Miscellaneous expenditure	39	7	3			
				489	7	3
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Pensions of Military Officers in respect of civil employment				1,097	0	5
STATIONERY AND PRINTING:						
Stationery, Printing and Bookbinding for the India Office, &c.	8,510	3	9			
Deduct: Contribution by His Majesty's Treasury	*3,496*	*0*	*0*			
				5,014	3	9
MISCELLANEOUS:						
Contribution towards expenses of the Secretariat of the League of Nations	67,709	9	0			
League of Nations Assembly and Committees	511	0	8			
International Conferences:						
Labour	515	5	7			
Disarmament	627	12	11			
Opium and Drugs	90	9	9			
Round Table Conference (First)	1,250	1	3			
Round Table Conference (Second)	13,142	13	10			
Burma Conference	3,118	18	0			
Indian Banking Enquiry	54	0	9			
Royal Commission on Labour in India	173	2	6			
Contribution towards the School of Oriental Studies	1,250	0	0			
Relief and repatriation of destitute Indians	1,647	14	6			
Commission on pensions and leave allowances paid abroad	427	14	6			
Books and Newspapers supplied to India	56	4	2			
Cost of insignia of Indian Orders	777	14	0			
Charges for actuarial work performed for the India Office	1,390	0	0			
Contribution towards International Copyright Union	114	17	2			
Sundry items	2,568	10	4			
				95,425	8	11
TOTAL VOTED EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)			£	464,919	10	5

	£	s.	d.	£	s.	d.
Brought forward - - -				464,919	10	5

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

RAILWAY CAPITAL ACCOUNT:

CONSTRUCTION OF STATE RAILWAYS:

State Railways worked by Companies:

Stores, Establishment Charges, &c.:

Assam-Bengal Railway - - - - - -	80,618	6	11			
Bombay Baroda and Central India Railway - - -	262,546	16	3			
Bengal-Nagpur Railway - - - - - -	184,198	13	7			
Madras and Southern Mahratta Railway - - - -	305,100	0	5			
Rohilkund and Kumaon Railway - - - - -	22,725	3	2			
South Indian Railway - - - - -	214,230	8	4			
Bengal and North-Western Railway - - - -	184,142	4	1			
				1,253,561	12	9

POSTS AND TELEGRAPHS:

INDO-EUROPEAN TELEGRAPH DEPARTMENT:

Traffic balances - - - - - - - - -	*—15,452*	*18*	*10*			
Miscellaneous transactions - - - - - - -	*—102*	*6*	*3*			
				—15,555	*5*	*1*

CIVIL WORKS:

Initial Expenditure on the New Capital at Delhi - - - - - - - -				372	14	6
TOTAL VOTED EXPENDITURE ON ACCOUNT OF THE CENTRAL GOVERNMENT OF INDIA - £				1,703,298	12	7

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF MADRAS, from the 1st April 1931 to the 31st March 1932.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with Appeals from India	910 1 0	—
GENERAL ADMINISTRATION (*Reserved*):		
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	669 5 4	—
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	61 5 11	—
Law Charges in connection with an Appeal from India	17 5 9	—
	78 11 8	—
POLICE (*Reserved*):		
Outfit allowances of officers on appointment	—	60 0 0
SCIENTIFIC DEPARTMENTS (*Transferred*):		
Expenditure in connection with publication of "Flora of Madras"	217 10 3	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	540 2 1	10,768 6 10
	2,415 10 4	10,828 6 10
TOTAL	£13,243 17 2	

INDIA OFFICE,
August 1932.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and is, in my opinion, correct.

INDIA AUDIT OFFICE,
19th January 1933.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BOMBAY, from the 1st April 1931 to the 31st March 1932.

RECEIPTS.

Nil.

DISBURSEMENTS.

	£ s. d.	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):			
Law Charges in connection with an Appeal from India		7 1 0	—
GENERAL ADMINISTRATION (*Reserved*):			
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:			
Leave salary of Governor	1,772 11 7		
Leave salary of Surgeon to Governor	452 2 6		
Leave salary of Commandant of Governor's Bodyguard	529 1 10		
Leave salary of Aide-de-Camp to Governor	201 17 1		
		—	2,955 13 0
Leave pay, &c., of members of the Governor's Band		288 15 5	—
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers		574 15 7	—
		863 11 0	2,955 13 0
ADMINISTRATION OF JUSTICE (*Reserved*):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports		61 5 11	—
JAILS AND CONVICT SETTLEMENTS (*Reserved*):			
Leave salary of an officer		124 16 0	—
POLICE (*Reserved*):			
Outfit allowance of an officer on appointment		—	30 0 0
PORTS AND PILOTAGE (*Reserved*):			
Portion of leave salary of an officer		—	16 8 1
MEDICAL (*Transferred*):			
Leave pay of officers		285 7 2	—
PUBLIC HEALTH (*Transferred*):			
Leave pay of an officer		—	304 8 2
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):			
Pension contributions of Aide-de-Camp to the Governor, lent from Imperial Service		—	150 0 0
Pensions of Military Officers in respect of Civil employment		39 0 0	20,911 2 6
		39 0 0	21,061 2 6
TOTAL		1,381 1 1	24,367 11 9
		£25,748 12 10	

INDIA OFFICE,
August 1932.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
19th January 1933.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BENGAL, from the 1st April 1931 to the 31st March 1932.

RECEIPTS.

	£ s. d.
MISCELLANEOUS:	
Refund of costs in an Appeal case	260 8 0

DISBURSEMENTS.

	£ s. d.	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):			
Law Charges in connection with Appeals from India		147 5 0	—
GENERAL ADMINISTRATION (*Reserved*):			
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:			
Equipment and voyage allowance of Governor on appointment	2,000 0 0		
Leave Salary of Adjutant of Body Guard	50 12 6		
Passages of A.D.C.'s to Governor	122 17 0		
		—	2,173 9 6
Leave pay, Marriage Allowances and Allotments, &c., of members of the Governor's Band		228 3 11	—
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers		677 2 9	—
		905 6 8	2,173 9 6
ADMINISTRATION OF JUSTICE (*Reserved*):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports		61 5 11	—
Law charges in connection with Appeals from India		130 12 0	—
		191 17 11	—
POLICE (*Reserved*):	£ s. d.		
Leave pay of an Officer	574 8 7		
Outfit allowances of Officers on appointment	60 0 0		
		—	634 8 7
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):			
Pensions of Military and Marine Officers in respect of Civil employment		461 14 11	16,275 1 7
Pension and gratuity of the widow of an officer killed in execution of duty		—	1,368 18 1
		461 14 11	17,643 19 8
		1,706 4 6	20,451 17 9
TOTAL		£22,158 2 3	

INDIA OFFICE,
August 1932.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and is, in my opinion, correct.

INDIA AUDIT OFFICE,
19th January 1933.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH, from the 1st April 1931 to the 31st March 1932.

RECEIPTS.

	£ s. d.
SUPERANNUATION:	
Pensions of military officers in respect of civil employment (writes-back of debits in previous years)	1,752 15 10
MISCELLANEOUS:	
Recovery of over-issue of pay	594 11 9
	£2,347 7 7

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with Appeals from India	11 15 0	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:		
Leave salary of member of Executive Council	—	793 11 0
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	814 18 7	—
	814 18 7	793 11 0
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	61 6 0	—
Law Charges in connection with Appeals from India	69 13 6	—
Voyage and equipment allowance of High Court Judge on appointment	—	500 0 0
	130 19 6	500 0 0
JAILS AND CONVICT SETTLEMENTS (*Reserved*):	£ s. d.	
Maintenance of convicts transferred from India	204 1 10	
Leave salary of an Officer	313 16 0	
	517 17 10	—
POLICE (*Reserved*):		
Outfit allowance of Officers on appointment	—	90 0 0
CIVIL WORKS (*Transferred*):		
Law Charges in connection with an Appeal from India	323 10 0	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	1,302 11 6	11,034 4 11
	3,101 12 5	12,417 15 11
TOTAL	£15,519 8 4	

INDIA OFFICE,
August 1932.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and is, in my opinion, correct.

INDIA AUDIT OFFICE,
19th January 1933.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE PUNJAB, from the 1st April 1931 to the 31st March 1932.

RECEIPTS.

	£ s. d.
SUPERANNUATION:	
Pensions of Military Officers in respect of Civil employment (writes-back of debits in previous years)	332 18 3

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES:		
Leave salary of Private Secretary to Governor	—	530 6 10
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	629 18 0	—
	629 18 0	530 6 10
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	61 6 0	—
Law Charges in connection with Appeals from India	349 4 9	—
Voyage and equipment allowance of High Court Judge on appointment	—	500 0 0
	410 10 9	500 0 0
JAILS AND CONVICT SETTLEMENTS (*Reserved*):		
Maintenance of a convict transferred from India	102 0 11	—
POLICE (*Reserved*):		
Outfit allowances of Officers on appointment	—	60 0 0
MEDICAL (*Transferred*):		
Leave salaries and allowances of Officers	618 6 3	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	66 9 0	18,387 17 9
TOTAL EXPENDITURE CHARGEABLE TO REVENUE £	1,827 4 11	19,478 4 7

NOT CHARGEABLE TO REVENUE.

CIVIL WORKS (*Transferred*):		
HYDRO-ELECTRIC SCHEME: CAPITAL EXPENDITURE:		
Leave salary and allowances of an officer*	—	137 5 10
	1,827 4 11	19,615 10 5
TOTAL	£21,442 15 4	

* Captain A. Guthrie for period 1st March to 1st June 1931.

INDIA OFFICE,
August 1932.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
19th January 1933.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BURMA, from the 1st April 1931 to the 31st March 1932.

RECEIPTS.

	£ s. d.
SUPERANNUATION:	
Pensions of Military Officers in respect of Civil employment (writes-back of debits in previous years)	12 3 4

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with an Appeal from India	4 14 0	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES:		
Leave salary of A.D.C. to Governor	—	256 12 3
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	598 8 0	—
	598 8 0	256 12 3
ADMINISTRATION OF JUSTICE (*Reserved*):		
Law Charges in connection with Appeals from India	33 11 6	—
POLICE (*Reserved*):		
Outfit allowance of an Officer on appointment	—	30 0 0
Leave salaries of Officers	—	1,888 10 8
	—	1,918 10 8
MEDICAL (*Transferred*):		
Leave pay of an Officer	233 6 0	—
Hospital fees paid to an Officer	—	18 19 6
	233 6 0	18 19 6
PUBLIC HEALTH (*Transferred*):		
Leave pay of an Officer	364 7 8	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military and Marine Officers in respect of Civil employment	29 0 11	31,730 6 7
MISCELLANEOUS (*Reserved*):		
Expenditure in connection with the Burma Round Table Conference	3,119 5 11	1,547 12 1
	4,382 14 0	35,472 1 1
TOTAL	£39,854 15 1	

INDIA OFFICE,
August 1932.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
19th January 1933.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BIHAR AND ORISSA, from the 1st April 1931 to the 31st March 1932.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with Appeals from India:		
Bechu Singh and another *v.* Kumar Kamakhya Naraian Singh	330 2 0	—
Thakur Bageshwari Charan Singh *v.* Thakur J. Kuari	382 8 6	—
Kumar Singh *v.* Abhunan Singh	4 14 0	—
	717 4 6	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES:		
Equipment allowance to Governor on appointment	—	300 0 0
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	433 1 1	—
	433 1 1	300 0 0
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	61 6 0	—
Law Charges in connection with Appeals from India	111 3 7	—
	172 9 7	—
POLICE (*Reserved*):		
Outfit allowance of an Officer on appointment	—	30 0 0
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	—	7,762 3 0
	1,322 15 2	8,092 3 0
TOTAL	£9,414 18 2	

INDIA OFFICE,
August 1932.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
19th January 1933.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR, from the 1st April 1931 to the 31st March 1932.

RECEIPTS.

	£ s. d.
SUPERANNUATION:	
Pensions of Military Officers in respect of Civil employment (writes-back of debits in previous years) - - -	299 18 2

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS AND MINISTERS: Leave salary of Member of Executive Council - -	—	579 13 6
MISCELLANEOUS: Subventions to Universities for training of Indian Civil Service Probationers - - - - - - - -	374 0 0	—
	374 0 0	579 13 6
POLICE (*Reserved*):		
Outfit allowance of an Officer on appointment - - -	—	30 0 0
MEDICAL (*Transferred*):		
Overseas pay of an Officer - - - - - -	—	33 17 4
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment -	532 15 10	5,325 5 1
TOTAL - - -	906 15 10	5,968 15 11
	£6,875 11 9	

INDIA OFFICE,
August 1932.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
19th January 1933.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF ASSAM, from the 1st April 1931 to the 31st March 1932.

RECEIPTS.

	£ s. d.
SUPERANNUATION:	
Pensions of Military Officers in respect of Civil employment (writes-back of debits in previous years) - - -	114 4 9

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS AND MINISTERS:		
Equipment allowance of Governor on appointment - -	—	200 0 0
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers - - - - - - -	153 10 8	—
	153 10 8	200 0 0
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment - -	—	6,849 13 6
	153 10 8	7,049 13 6
TOTAL - - -	£7,203 4 2	

INDIA OFFICE,
August 1932.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and is, in my opinion, correct.

INDIA AUDIT OFFICE,
19th January 1933.

W. A. STURDY,
Auditor.

No. 2.—APPROPRIATION ACCOUNT of the Secretary of State in Council of India on account of the Central Government of India, for the Year 1931–32.

			Grant.	Expenditure.	Expenditure compared with Grant. Less than granted.	Expenditure compared with Grant. More than granted.
RAILWAY REVENUE ACCOUNT:		£	£	£	£	£
STATE RAILWAYS—INTEREST ON DEBT (Non-voted):						
Bombay Baroda and Central India Railway			*385,125*	*385,084*	*41*	—
Burma Railways			*37,500*	*37,500*	—	—
East Indian Railway			*1,743,450*	*1,743,445*	*5*	—
Eastern Bengal Railway (including Bengal Central Railway) ...			*124,575*	*124,553*	*22*	—
Great Indian Peninsula Railway			*965,175*	*965,182*	—	*7*
Indian Midland Railway			*18,375*	*18,365*	*10*	—
Madras Railway			*362,175*	*362,193*	—	*18*
Oude and Rohilkund Railway ...	O. ...	*312,900*	*312,825*	*312,795*	*30*	—
	S. ...	*75**				
Scinde Punjab and Delhi Railway			*355,650*	*355,639*	*11*	—
South Indian Railway			*146,625*	*146,635*	—	*10*
(1) Interest on Capital Outlay not charged to Revenue.	O. ...	*3,858,000*	*4,170,000*	*4,170,944*	—	*944*
	S. ...	*312,000**				
Oude and Rohilkund Railway Discount Sinking Fund			*9,750*	*9,771*	—	*21*
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES (Non-voted):						
Assam-Bengal Railway	O. ...	*81,525*	*83,700*	*83,700*	—	—
	S. ...	*2,175**				
Bengal-Nagpur Railway	O. ...	*294,525*	*298,200*	*298,211*	—	*11*
	S. ...	*3,675*				
Bengal and North-Western Railway (Tirhoot Railway) ...			*35,025*	*35,000*	*25*	—
" " " " (Sinking Fund)			*1,275*	*1,275*	—	—
Bombay Baroda and Central India Railway			*95,025*	*94,998*	*27*	—
Madras and Southern Mahratta Railway			*285,075*	*285,050*	*25*	—
(2) Ditto (Mysore Railway) ...			*48,000*	—	*48,000*	—
South Indian Railway	O. ...	*147,450*	*149,475*	*149,470*	*5*	—
	S. ...	*2,025**				
Totals ... ... Non-voted	O. ...	*9,307,200*	*9,627,000*	*9,579,810*	*48,201*	*1,011*
	S. ...	*319,800*				

					Excess + Saving −	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or −
STATE RAILWAYS—WORKING EXPENSES:		£	£	£	£	£	£
GRANT No. 4:							
(3) Miscellaneous ... ... Non-voted	O. ...	*225*	*300*	*280*	*−20*	—	*−20*
	S. ...	*75**					
Voted			375	617	+242	+525*	−283
GRANT No. 5:							
Rental paid to the South Behar Railway Company Voted ...			30,000	30,000	—	—	—
MISCELLANEOUS RAILWAY EXPENDITURE:							
GRANT No. 11:							
(4) Miscellaneous ... ... Non-voted	O. ...	*10,725*	*12,375*	*12,299*	*−76*	—	*−76*
	S. ...	*1,650**					
Voted... ...			1,575	1,292	−283	−150*	−133
GRANT No. 23:							
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:							
(5) Payments under the Postal arrangement with the Lords of His Majesty's Treasury. Voted ...			22,050	33,292	+11,242	+11,250†	−8
Sundry items ... ... Voted ...			150	51	−99	−75†	−24
Totals ... ... Voted ...			22,200	33,343	+11,143	+11,175	−32

* Advised 15th March 1932.

† Advised 31st March 1932.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Excess resulted from a small increase in the rate at which interest was chargeable as compared with the estimated rate on which the final appropriation was based.

(2) The payment under this head, which was met from a corresponding receipt, was eliminated from revenue accounts after the end of the financial year, vide letter No. D/1823–B, dated 27th July 1932, from the Government of India, Finance Department.

(3) Excess caused by leave salary of an officer. Information as to this expenditure was not available in England when the Budget was framed. The final saving resulted from the failure of the International Railway Association to claim their subscription, due within the year, until April 1932.

(4) Voted.—Of the savings shown, the largest item resulted from advertising in connection with recruitment to the Indian Service of Railway Engineers being less than had been expected.

(5) Excess due to payment of arrears of subsidy for the years 1923–28 and to a higher rate having proved necessary for advances in respect of the year 1931–32 than had been assumed in the Budget estimates.

			£	Grant. £	Expenditure. £	Excess + Saving — £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or — £
GRANT No. 25:								
INTEREST ON ORDINARY DEBT:								
(1) Interest on Loans contracted in England under various Acts.	Non-voted	O.	11,708,400	11,992,125	12,009,690	+17,565	—	+17,565
		S.	283,725*					
(2) India Bonds purchased for cancellation: difference between par value and cost price.	Non-voted		...	—	9,007	+9,007	—	+9,007
India Stock and Bonds: Discount on instalments prepaid.	Non-voted	S.	...	825*	786	−39	—	−39
Interest portion of Railway Annuities.	Non-voted		...	1,792,950	1,792,928	−22	—	−22
Interest on outstanding liabilities of Railway Companies taken over on purchase.	Non-voted		...	1,008,225	1,008,209	−16	—	−16
Interest on Liabilities assumed in respect of British Government 5 per cent. War Loan (1929–47).	Non-voted	O.	836,100	418,050	418,025	−25	—	−25
		S.	−418,050*					
Discount Sinking Funds ...	Non-voted		...	83,925	83,930	+5	—	+5
(3) *Deduct*—Interest on Debt: Railways.	Non-voted	O.	8,319,300	8,631,225	8,632,106	+881	—	+881
		S.	311,925*					
(4) Management of Debt	Voted		...	410,025	256,613	−153,412	−152,475*	−937
(5) Miscellaneous	Voted		...	15,300	11,618	−3,682	−2,850*	−832
Totals	Non-voted	Gross	...	15,296,100	15,322,575	+26,475	—	+26,475
		Deductions	...	8,631,225	8,632,106	+881	—	+881
		Net	...	6,664,875	6,690,469	+25,594	—	+25,594
	Voted		...	425,325	268,231	−157,094	−155,325	−1,769
GRANT No. 26:								
INTEREST ON OTHER OBLIGATIONS:								
(6) Indian Military Widows' and Orphans' Fund, and Superior Services (India) Family Pension Fund.	Non-voted	O.	36,600	36,975	38,335	+1,360	—	+1,360
		S.	375†					
Bengal and North-Western Railway 5 per cent. Debenture Stock: Discount Sinking Fund.	Non-voted		...	300	295	−5	—	−5
Totals			...	37,275	38,630	+1,355	—	−1,355
GRANT No. 73:								
CIVIL WORKS:								
Sundry items	Non-voted	O.	75	—	—	—	—	—
		S.	−75‡					
	Voted		...	600	489	−111	−75‡	−36
GRANT No. 74:								
SUPERANNUATION:								
Superannuation and Retired Allowances:								
(7) India Office Establishment ...	Non-voted	O.	62,250	64,725	62,338	−2,387	—	−2,387
		S.	2,475§					
High Court Judges	Non-voted		...	750	750	—	—	—
Indian Civil Service... ...	Non-voted		...	1,125	1,107	−18	—	−18
Other Civil Services in India ...	Non-voted		...	375	155	−220	—	−220
Military, Medical, and Navy Funds.	Non-voted		...	280,800	278,579	−2,221	—	−2,221
(8) Pensions of Military and Marine Officers in respect of Civil employment and miscellaneous pensionary payments.	Non-voted	O.	58,725	59,175	60,440	+1,265	—	+1,265
		S.	450§					
	Voted		...	1,125	1,097	−28	—	−28
Totals	Non-Voted		...	406,950	403,369	−3,581	—	−3,581
	Voted		...	1,125	1,097	−28	—	−28

* Advised 24th March 1932.
† Advised 9th March 1932.
‡ Advised 3rd March 1932.
§ Advised 7th March 1932.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) and (2) In the closing weeks of the year conditions made it advantageous to purchase and cancel India 6 per cent. Bonds, due for repayment on 15th June 1932, in advance of the general retirement of the issue. The cancellation necessitated a charge in the year for a part of the interest, which, had the Bonds gone to maturity, would have been payable on the repayment date in 1932–3.

(3) See explanation (1) on page 2.

(4) and (5) Saving from Budget was the result of loans issued during the year having totalled £10,000,000, while Budget provision was made for the expenses of borrowing £20,000,000. Final saving under "Management" was due to lower charges than had been foreseen for the expenses of redemption of India 5½ per cent. Stock. Final saving under "Miscellaneous" was made from the provision for meeting stamp duty on the transfer of certain State Railway debentures, and reflects a turnover of the securities smaller than the normal.

(6) Excess due to an arrear credit to the Indian Military Widows' and Orphans' Fund for war losses.

(7) Estimate leading to final appropriation was based on the experience of the first half of the year.

(8) Excess, due to officers' pensions allocated on the receipt, after the Budget was framed, of particulars of the officers' service, could have been met from savings under "Military, Medical and Navy Funds."

GRANT No. 86:—Expenditure in England under the control of the Secretary of State.

		£	Grant. £	Expenditure. £	Excess + Saving − £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or − £
A. INDIA OFFICE ESTABLISHMENT:							
A 1. Salaries	Non-voted O. ...	*203,175*	*191,850*	*188,859*	*−2,991*	—	*−2,991*
	Non-voted S. ...	*−11,325*					
A 2. *Deduct*: Recoverable from Home Government.	Non-voted O. ...	*98,100*	*93,300*	*93,276*	*+24*	—	*+24*
	Non-voted S. ...	*−4,800*					
B. INDIA OFFICE EXPENSES:							
B 1. Postage and Telegrams to India	Voted ...	...	7,725	7,812	+87	+75	+12
B 2. National Health Insurance ...	Non-voted O. ...	*450*	*750*	*732*	*−18*	—	*−18*
	Non-voted S. ...	*300*					
B 3. Office Contingencies ...	Non-voted O. ...	*1,050*	*975*	*865*	*−110*	—	*−110*
	Non-voted S. ...	*−75*					
	Voted ...	...	15,375	14,001	−1,374	−375	−999
B 4. Miscellaneous expenditure ...	Non-voted O. ...	*600*	*525*	*508*	*−17*	—	*−17*
	Non-voted S. ...	*−75*					
	Voted ...	...	225	468	+243	+300	−57
B 5. *Deduct*: Recoverable from Home Government.	Voted ...	...	9,075	9,083	−8	—	−8
C. INDIA AUDIT ESTABLISHMENT:							
C 1. Salaries	Non-voted O. ...	*16,950*	*16,350*	*16,278*	*−72*	—	*−72*
	Non-voted S. ...	*−600*					
C 2. *Deduct*: Recoverable from Home Government.	Non-voted O. ...	*3,300*	*3,150*	*3,145*	*+5*	—	*+5*
	Non-voted S. ...	*−150*					
C 3. *Deduct*: Chargeable to High Commissioner.	Non-voted ...	...	*7,725*	*7,750*	*−25*	—	*−25*
D. EXPENDITURE IN CONNECTION WITH THE LEAGUE OF NATIONS:							
D 1. Grant-in-aid towards expenses of Secretariat.	Voted ...	...	67,725	67,709	−16	—	−16
D 2. Other expenditure	Non-voted O. ...	*5,475*	*3,225*	*3,080*	*−145*	—	*−145*
	Non-voted S. ...	*−2,250*					
	Voted ...	...	525	511	−14	—	−14
E. MISCELLANEOUS CIVIL CHARGES:							
E 1. Customs	Voted ...	...	225	580	+355	+450	−95
E 2. Taxes on Income	Voted ...	...	1,650	491	−1,159	−975	−184
E 3. Salt	Voted ...	...	—	124	+124	+150	−26
E 4. Forest	Voted ...	...	—	12	+12	+75	−63
E 5. General Administration (India)	Non-voted O. ...	*225*	*5,250*	*5,191*	*−59*	—	*−59*
	Non-voted S. ...	*5,025*					
	Voted ...	...	3,975	3,163	−812	−450	−362
E 6. Justice	Non-voted O. ...	*4,050*	*3,900*	*3,861*	*−39*	—	*−39*
	Non-voted S. ...	*−150*					
	Voted ...	...	—	81	+81	+75	+6
E 7. Jails and Convict Settlements	Non-voted S.	...	*75*	*16*	*−59*	—	*−59*
E 8. Police	Non-voted S.	...	*75*	*10*	*−65*	—	*−65*
	Voted ...	...	225	263	+38	+75	−37
E 9. Ports and Pilotage	Non-voted O. ...	*75*	*675*	*575*	*−100*	—	*−100*
	Non-voted S. ...	*600*					
E 10. Scientific Departments ...	Non-voted O. ...	*750*	*900*	*861*	*−39*	—	*−39*
	Non-voted S. ...	*150*					
	Voted ...	...	5,175	2,666	−2,509	−450	−2,059

EXPLANATIONS of the causes of variation between Expenditure and Grant.

Note.—The expenditure recorded against certain heads of account in this Grant includes charges for leave pay. These charges cannot usually be forecast when the Budget is framed, as in most cases information regarding officers who may take leave is not then available in England.

A 1. Saving due to vacancies left unfilled and to salaries due 31st March 1932 not drawn on that day.

B 1. Final excess could have been covered from savings under "Office Contingencies."

B 3. The largest item of the saving was made from the provision for advertising and was the result of recruiting for certain military services being opened on fewer occasions than had been anticipated, while the number of journals used for announcements was curtailed in the interests of economy. Saving was also due to a decrease in the rates payable to the local authority and to general economies.

B 4. Excess caused by expenses of a legal action brought against the Secretary of State.

E 1. Excess mainly due to law charges in an appeal from India regarding which no information was available when Budget estimates were prepared.

E 2. The hearings of appeals, for the expenses of which provision was made, were postponed beyond the end of the year.

E 3. Expenditure consists of leave salary (see note).

E 5. Saving made from provision for cost of examination of candidates for the Indian Civil Service mainly in consequence of a reduction in fees paid to examiners.

E 6. Voted.—Expenditure represents legal charges in criminal cases regarding which no information was available when the Budget was framed.

E 10. Voted.—Main items of the saving were:—

"Brahmi Inscriptions" (£1,000); work not completed in year.

Subscription to International Research Council and Unions (£896); payment delayed pending a decision whether, in view of financial stringency, the Government of India wished to cease subscribing.

"Fauna Indica" (£470); payment for one volume delayed until April 1932.

GRANT No. 86 — *cont.*

		£	Grant. £	Expenditure. £	Excess + Saving − £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or − £
E. MISCELLANEOUS CIVIL CHARGES — *cont.*							
E 11. Medical	Non-voted O.	*1,050*					
	Non-voted S.	*−150*	*900*	*888*	*−12*	—	*−12*
	Voted	...	150	268	+118	+150	−32
E 12. Public Health	Voted	...	4,500	4,463	−37	—	−37
E 13. Agriculture	Voted	...	150	12	−138	—	−138
E 14. Aviation	Voted	...	150	588	+438	+450	−12
E 15. Miscellaneous Departments	Non-voted O.	*375*					
	Non-voted S.	*−75*	*300*	*295*	*−5*	—	*−5*
	Voted	...	4,800	3,493	−1,307	—	−1,307
E 16. Mint	Voted	...	75	9	−66	—	−66
E 17. Stationery and Printing	Voted	...	11,550	8,510	−3,040	−2,325	−715
Deduct contribution by Home Government.	Voted	...	3,450	3,496	−46	—	−46
Miscellaneous:							
E 18. International Labour Conference.	Non-voted O.	*975*					
	Non-voted S.	*−150*	*825*	*755*	*−70*	—	*−70*
	Voted	...	2,025	515	−1,510	−1,500	−10
E 19. Royal Commission on Labour	Non-voted O.	*450*					
	Non-voted S.	*375*	*825*	*799*	*−26*	—	*−26*
	Voted	...	150	173	+23	+75	−52
E 20. Contribution, International Relief Union.	Voted	...	1,500	—	−1,500	—	−1,500
E 21. Treatment of Foreigners Conference.	Non-voted	...	*300*	—	*−300*	—	*−300*
E 22. Buoying and Lighting of Coasts Conference.	Non-voted	S.	*75*	*2*	*−73*	—	*−73*
E 23. Disarmament Conference	Non-voted O.	*900*					
	Non-voted S.	*1,650*	*2,550*	*2,324*	*−226*	—	*−226*
	Voted	...	150	628	+478	+750	−272
E 24. Opium and Drugs Conference	Non-voted	...	*375*	*359*	*−16*	—	*−16*
	Voted	...	75	90	+15	+75	−60
E 25. First Round-Table Conference	Non-voted	S.	*75*	*41*	*−34*	—	*−34*
	Voted	...	—	1,250	+1,250	+1,350	−100
E 26. Second Round Table Conference.	Non-voted	S.	*13,050*	*9,221*	*−3,829*	—	*−3,829*
	Voted	S.	19,725*	13,143	−6,582	—	−6,582
E 27. Burma Round Table Conference.	Non-voted	S.	*150*	*296*	*+146*	—	*+146*
	Voted	S.	2,475†	3,119	+644	+750	−106
E 28. Banking Inquiry	Voted	...	—	54	+54	+75	−21
E 29. Secret Service Expenditure	Non-voted O.	*3,025*					
	Non-voted S.	*−975*	*7,050*	*7,000*	*−50*	—	*−50*
E 30. Grant-in-aid	Voted	...	1,275	1,250	−25	—	−25
E 31. Relief and repatriation of destitute Indians.	Voted	...	975	1,648	+673	+750	−77
E 32. Other Charges	Non-voted	...	*1,800*	*1,552*	*−248*	—	*−248*
	Voted	...	5,025	5,335	+310	+450	−140
Totals	Non-voted O	*137,925*					
	Non-voted S.	*10,725‡*	*148,650*	*140,197*	*−8,453*	—	*−8,453*
	Voted O.	122,850					
	Voted S.	22,200†	145,050	129,850	−15,200	—	−15,200
	Saving surrendered		—	—	—	−10,650‡§	+10,650
						−10,650	−4,550

* Voted by Legislative Assembly, September 1931.
† Voted by Legislative Assembly, February 1932.
‡ Advised 24th March 1932.
§ Including £975 for exchange.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

E 11. Voted.—Excess due to leave salary (see note).

E 13. Saving resulted from expenditure on delegation having been met by the High Commissioner.

E 14. Excess caused by extension of the period of employment of the officer in charge of the civil aerodrome at Karachi.

E 15. The provision for "English Factories in India" (£450) was not used as the work was not completed in the year. The balance of the saving was due to work not completed and economies (including £250 saved in the India Office Library).

E 17. Saving due to delay in preparation of cyphers (£3,291) and in claims for stationery supplied. Printing in excess of estimate, largely due to certain volumes of the Report of the Royal Commission on Labour, counterbalanced part of the saving.

E 18. The meeting of the Preparatory Maritime Committee, expected in 1931 when the budget was framed, was postponed.

E 20. Contributions not paid as the ratifications or accessions required to make the Convention effective were not received.

E 21. Conference not called during the year.

E 23. Information as to the number of delegates to the Conference and the duration of delegation was not available when the budget was framed. The Conference adjourned for an Easter recess, which, not having been foreseen when estimates were prepared caused the final saving.

E 25. When the budget was framed it appeared probable that expenditure on this Conference would be completed in 1930–1.

E 26. Both savings were due mainly to the duration of the Conference having been shorter than had been assumed for estimates. "Voted" saving resulted also from cheaper arrangements having been made for a meeting place for delegates than the clubhouse for which provision was made, and from the number of delegates who drew allowances having been less than expected.

E 27. The basis of estimates was that the Conference would necessitate the presence of delegates in London for one month, and excesses were caused by the prolongation of the stay to more than two months.

E 28. Expenditure delayed from 1930–1.

E 31. Excess caused by expense of repatriations from Jeddah in August 1931.

E 32. Voted.—The employment from England of an expert member of the Sub-Committee on Army Expenditure caused the excess.

Non-voted Expenditure.

		£	Grant. £	Expenditure. £	Expenditure compared with Grant. Less than granted. £	More than granted. £
ECCLESIASTICAL:						
Sundry items...		...	*75*	*30*	*45*	—
(1) POLITICAL:						
Sundry items...	O.	*19,200*	*20,550*	*20,566*	—	*16*
	S.	*1,350**				
(2) WATCH AND WARD:						
Sundry items...		...	*1,050*	*2,090*	—	*1,040*
TERRITORIAL AND POLITICAL PENSIONS:						
(3) Members of the family of the late Maharajah Duleep Singh.		...	*7,500*	*8,083*	—	*583*
Members of the Bengal Nizamut family...		...	*525*	*473*	*52*	—

Military Expenditure (Non-voted).

ARMY:						
Payments to War Office for British Troops serving in India.		...	*1,400,025*	*1,400,000*	*25*	—
Discharge Gratuity and Deferred Pay of British Troops.		...	*48,600*	*48,371*	*229*	—
(4) Vocational training of British Troops ...	O.	*29,700*	*25,500*	*21,212*	*4,288*	—
	S.	*−4,200*				
(5) Furlough Allowances and Voyage Pay of British Troops serving in India.	O.	*153,000*	*152,100*	*143,247*	*8,853*	—
	S.	*−900*				
(6) Furlough Allowances: Indian Army Regimental ...	O.	*267,000*	*264,000*	*254,063*	*9,937*	—
	S.	*−3,000*				
National Health Insurance ...		...	*39,600*	*39,600*	—	—
Unemployment Insurance ...	O.	*90,000*	*136,200*	*136,000*	*200*	—
	S.	*46,200*				
Contributory Pensions Act, 1925 ...		...	*118,800*	*118,800*	—	—
Marriage Allowances and Allotments: British Troops ...	O.	*380,100*	*324,000*	*319,312*	*4,688*	—
	S.	*−56,100*				
Indian Army ...	O.	*27,000*	*31,500*	*30,649*	*851*	—
	S.	*4,500*				
Consolidated Clothing Allowances ...		...	*1,500*	*992*	*508*	—
Pay of Second Lieutenants on appointment.	O.	*8,100*	*8,400*	*6,784*	*1,616*	—
	S.	*300*				
Fighting Units: Miscellaneous ...	O.	*2,400*	*3,300*	*3,449*	—	*149*
	S.	*900*				
Furlough Allowances: Indian Army Service Corps ...	O.	*79,500*	*75,600*	*76,032*	—	*432*
	S.	*−3,900*				
Miscellaneous Army Charges: Supply and Transport.		...	*3,000*	*2,954*	*46*	—
Educational and Instructional Charges ...	O.	*38,100*	*40,500*	*38,866*	*1,634*	—
	S.	*2,400*				
(7) Medical Services: Furlough Allowances and miscellaneous expenditure.	O.	*116,100*	*114,300*	*104,652*	*9,648*	—
	S.	*−1,800*				
Veterinary: Furlough Allowances and miscellaneous expenditure.		...	*3,000*	*2,579*	*421*	—
(8) Arsenals: Furlough Allowances and miscellaneous expenditure.	O.	*36,300*	*37,500*	*41,009*	—	*3,509*
	S.	*1,200*				
Miscellaneous Administrative Services: Furlough Allowances and Miscellaneous expenditure ...	O.	*9,900*	*8,475*	*8,130*	*345*	—
	S.	*−1,425*				

* Advised 4th March 1932.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) and (2) These excesses could have been covered from savings with the High Commissioner. The whole of the expenditure under "Watch and Ward" represented leave pay of officers.

(3) Pensions for 13 months were drawn during the year as the result of an acceleration of pensioners' applications.

(4) Payments less than estimate as soldiers for training came home later in the trooping season than antipated.

(5) Saving due to claims for voyage pay of certain units remaining unsettled at end of year and to smaller numbers of officers on leave in February and March than in the corresponding months of other years.

(6) and (7) Estimates were based on the experience of previous years. Savings resulted from a much smaller number of arrivals of officers on leave during the later months of the year than had been expected.

(8) Excess due to unusually large number of I.U.L. personnel in England during closing months of year.

Military Expenditure (Non-voted)—*cont.*

		£	Grant. £	Expenditure. £	Expenditure compared with Grant. Less than granted. £	More than granted. £
ARMY—*cont.*						
Medical Store Depots and Workshops: Furlough Allowances and miscellaneous expenditure.	..	...	*1,125*	*1,082*	*43*	—
Ordnance and Clothing Factories: Furlough Allowances and Miscellaneous expenditure.	O.	*3,000*	*1,500*	*1,160*	*340*	—
	S.	*—1,500*				
Grass Farms: Furlough Allowances and miscellaneous expenditure.	...	...	*3,000*	*2,815*	*185*	—
Dairy Farms: Furlough Allowances and miscellaneous expenditure.	S. ...	...	*300*	*236*	*64*	—
(1) Staff: Furlough Allowances and miscellaneous expenditure.	O.	*86,700*	*95,400*	*87,348*	*8,052*	—
	S.	*8,700*				
Stores taken to India with Troops:						
(2) Clothing	...	...	*15,900*	*12,329*	*3,571*	—
Ordnance	O.	*45,000*	*37,500*	*36,762*	*738*	—
	S.	*—7,500*				
Gratuities and Allowances to surplus Officers of the Indian Army.	S. ...	...	*75*	*900*	—	*825*
Contributions towards Aden Expenditure	O.	*146,400*	*136,500*	*136,499*	*1*	—
	S.	*—9,900*				
(3) Sea Transport	O.	*569,100*	*515,100*	*538,783*	—	*23,683*
	S.	*—54,000*				
Transport and Miscellaneous: Miscellaneous.	O.	*18,675*	*10,500*	*11,149*	—	*649*
	S.	*—8,175*				
(4) Payments to War Office for Retired Pay, &c., of British Forces for service in India.	O.	*1,133,250*	*1,137,675*	*1,165,274*	—	*27,599*
	S.	*4,425*				
(5) Pay and Pensions of Non-effective and Retired Officers of the Indian Service.	O.	*1,950,000*	*1,929,000*	*1,903,623*	*25,377*	—
	S.	*—21,000*				
Gratuities of Military Officers ...	S. ...	...	*9,000*	*8,811*	*189*	—
Wound Pensions and Gratuities ...	...	...	*12,900*	*12,408*	*492*	—
Miscellaneous Pensions	O.	*224,250*	*222,750*	*222,106*	*644*	—
	S.	*—1,500*				
Indian Military Service Family Pensions	O.	*245,175*	*247,500*	*246,013*	*1,487*	—
	S.	*2,325*				
Miscellaneous—Non-Effective	...	...	*9,000*	*9,552*	—	*552*
Totals—Army	O.	*7,315,200*	*7,220,625*	*7,193,551*	*84,472*	*57,398*
	S.	*—94,575*				
ROYAL AIR FORCE:						
Air Ministry for Troops serving in India	O.	*110,025*	*111,000*	*111,000*	—	—
	S.	*975*				
Discharge Gratuities	...	...	*975*	*974*	*1*	—
Furlough and Voyage Pay	O.	*10,200*	*11,100*	*10,649*	*451*	—
	S.	*900*				
Educational Charges	O.	*7,275*	*7,050*	*6,964*	*86*	—
	S.	*—225*				
National Health Insurance	O.	*1,200*	*1,275*	*1,254*	*21*	—
	S.	*75*				
Unemployment Insurance	O.	*1,200*	*1,350*	*1,301*	*49*	—
	S.	*150*				
Contributory Pensions Act, 1925 ...	O.	*3,600*	*3,750*	*3,761*	—	*11*
	S.	*150*				
Marriage Allowances and Allotments ...	...	...	*70,800*	*74,977*	—	*4,177*
Consolidated Clothing Allowances ...	O.	*1,275*	*1,425*	*1,411*	*14*	—
	S.	*15*				
(6) Cost of Sea Transport	O.	*20,100*	*26,100*	*34,103*	—	*8,003*
	S.	*6,000*				
Stores taken to India...	O.	*975*	*900*	*912*	—	*12*
	S.	*—75*				
Miscellaneous	...	...	*300*	*294*	*6*	—
Air Ministry: Non-Effective Charges ...	O.	*19,500*	*18,825*	*19,051*	—	*226*
	S.	*—675*				
Totals—Royal Air Force ...	O.	*247,425*	*254,850*	*266,651*	*628*	*12,429*
	S.	*7,425*				

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) As (6) and (7) on page 43.
(2) Saving caused by a reduction in the number of units moved.
(3) Excess caused mainly by payments of £12,500 due for 1930–1 in addition to the amount known to be due when estimates were prepared, and £8,500, for which no provision existed, against a War Office claim for miscellaneous services for two years.
(4) Appropriation based on War Office estimates which understated the amount of claims.
(5) Due mainly to smaller applications for commutation of pension than expected.
(6) Excess due to acceleration of claims by Air Ministry.

Military Expenditure (Non-voted)—*cont.*

		£	Grant. £	Expenditure. £	Expenditure compared with Grant. Less than granted. £	More than granted. £
MARINE:						
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	O.	*100,200*	*101,400*	*101,465*	—	*65*
	S.	*1,200*				
Royal Indian Marine Furlough Pay	O.	*16,500*	*18,000*	*17,313*	*687*	—
	S.	*1,500*				
Sundry items	O.	*6,600*	*6,000*	*5,483*	*517*	—
	S.	*—600*				
Royal Indian Marine Retired Pay	O.	*54,600*	*52,500*	*52,229*	*271*	—
	S.	*—2,100*				
Indian Navy Retired Pay		*...*	*75*	*40*	*35*	—
Totals—Marine	O.	*177,975*	*177,975*	*176,530*	*1,510*	*65*
	S.	—				
MILITARY ENGINEER SERVICES:						
(1) Royal Engineer Furlough Pay, &c.	O.	*24,600*	*30,300*	*28,266*	*2,034*	—
	S.	*5,700*				
TOTAL MILITARY EXPENDITURE	O.	*7,765,200*	*7,683,750*	*7,664,998*	*Net saving £18,752*	
	S.	*—81,450**				

(1) Saving due to a smaller number of officers on leave during the last quarter of the year than had been anticipated.

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

Railway Capital Account.

		Grant. £	Expenditure. £	Excess + Saving — £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or — £
CONSTRUCTION OF STATE RAILWAYS:						
STATE RAILWAYS WORKED BY COMPANIES:						
Stores, Establishment Charges, &c. (Voted):						
Assam Bengal Railway:						
Works		26,700	48,733	+22,033	+22,500	—467
General Purposes		58,500	31,885	—26,615	—25,875	—740
Bombay, Baroda, and Central India Railway:						
Works		207,000	131,988	—75,012	—74,250	—762
General Purposes		177,000	130,559	—46,441	—53,400	+6,959
Bengal-Nagpur Railway:						
Works		182,400	84,551	—97,849	—97,500	—349
General Purposes		180,000	99,647	—80,353	—74,550	—5,803
Madras and Southern Mahratta Railway:						
Works		240,000	158,490	—81,510	—80,175	—1,335
General Purposes		207,000	146,610	—60,390	—57,000	—3,390
Rohilkund and Kumaon Railway:						
Works		12,900	12,288	—612	—300	—312
General Purposes		10,500	10,437	—63	+1,500	—1,563
South Indian Railway:						
Works		102,600	98,407	—4,193	—2,700	—1,493
General Purposes		142,500	115,824	—26,676	—26,400	—276
Bengal and North-Western Railway:						
Works		119,100	102,746	—16,354	—14,700	—1,654
General Purposes		60,000	81,396	+21,396	+19,875	+1,521
		1,726,200	1,253,561	—472,639	—462,975	—9,664
Unallocated reserve retained on modification of Grants of individual Railways.		—	—	—	+50,775	—50,775
Totals ...	Voted ...	1,726,200	1,253,561	+472,639	—412,200	—60,439

GRANT No. 92:

CAPITAL OUTLAY ON INDO-EUROPEAN TELEGRAPHS (NOT CHARGED TO REVENUE):

(2) Sale proceeds, winding-up charges, receipts, &c.	Non-voted	O.	*1,650*	*1,725*	*1,586*	*—139*	—	*—139*
		S.	*75†*					
	Voted			—8,475	—15,555	—7,080	—5,925†	—1,155

(2) Increased receipt compared with Budget estimate caused by diversion of traffic from Indo to Eastern Company's route.

GRANT No. 97:—Initial Expenditure on New Capital at Delhi.

Miscellaneous payments ...	Voted ...	375	373	—2	—	—2

* Advised 5th March 1932.

† Advised, Department of Industries and Labour, 30th March 1932.

INDIA OFFICE,
November 1932.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
28th February 1933.

W. A. STURDY,
Auditor.

GOVERNMENT OF MADRAS.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1931–32.

GRANT No. XXXVII.

			£	Grant. £	Expenditure. £	Excess (+) or Saving (−). £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or − £
(1) LAND REVENUE (*Reserved*):								
Law Charges in connection with appeals from India.	Voted	...	...	375	910	+535	+705*	−170
(2) GENERAL ADMINISTRATION (*Reserved*):								
Leave salaries	Non-voted	O. ...	*705*					
		S. ...	*−705**	—	—	—	—	—
University subventions ...	Voted	...	...	660	669	+9	—	+9
(3) ADMINISTRATION OF JUSTICE (*Reserved*):								
Sundry items	Voted	...	...	60	79	+19	—	+19
(4) POLICE (*Reserved*):								
Sundry items	Non-voted	...	...	*60*	*60*	—	—	—
(5) SCIENTIFIC DEPARTMENTS (*Transferred*):								
"Flora of Madras" ...	Voted	...	...	—	218	+218	+240*	−22
(6) SUPERANNUATION (*Reserved*):								
Portions of pensions of Military Officers in respect of civil employment, &c.	Voted	...	...	570	540	−30	−30*	—
	Non-voted	O. ...	*9,075*					
		S. ...	*1,950**	*11,025*	*10,768*	*−257*	—	*−257*
Totals ...	Non-voted	O. ...	*9,840*					
		S. ...	*1,245*	*11,085*	*10,828*	*−257*	—	*−257*
	Voted	...	...	1,665	2,416	+751	+915	−164

* Vide Madras Government Order No. R. 259, dated 24th February 1932.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) The Budget provision was fixed in India. An accurate estimate of the cost of an appeal is not possible as a portion of the expenditure is dependent on the length of the hearing of the appeal, which cannot be foreseen; the final saving was caused by this difficulty in estimating.
(2) and (3) Excesses could have been met from savings under the head "Land Revenue."
(3) Excess caused by expenses of an appeal in a criminal case.
(5) When the Budget was framed it appeared probable that this expenditure would fall in 1930–31.

INDIA OFFICE,
November 1932.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
19th January 1933.

W. A. STURDY,
Auditor.

GOVERNMENT OF BOMBAY.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1931–32.

GRANT No. 34.

			£	Grant. £	Expenditure. £	Excess (+) or Saving (−). £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted, + or − £
(1) LAND REVENUE (*Reserved*):								
Law Charges in connection with Appeals from India.	Voted	... ...		—	7	+7	+30*	−23
(2) GENERAL ADMINISTRATION (*Reserved*):								
Leave Salaries and Sundry items	Non-voted	O.	*441*	*3,000*	*2,956*	*−44*	—	*−44*
		S.	*2,559**					
	Voted	... ...		225	289	+64	+75*	−11
University Subventions	Voted	... ...		540	575	+35	+30*	+5
(3) ADMINISTRATION OF JUSTICE (*Reserved*):								
Sundry items	Voted	... ...		75	61	−14	—	−14
(4) JAILS (*Reserved*):								
Leave Salaries	Voted	... ...		—	125	+125	+150*	−25
(5) POLICE (*Reserved*):								
Outfit Allowances	Non-voted	... ...		*30*	*30*	—	—	—
(6) PORTS AND PILOTAGE (*Reserved*):								
Leave Salary	Non-voted	... ...		—	*17*	*+17*	—	*+17*
(7) MEDICAL (*Transferred*):								
Leave Salaries	Voted	... ...		825	285	−540	−603*	+63
(8) PUBLIC HEALTH (*Transferred*):								
Leave Salaries	Non-voted	S.	... ...	*330**	*304*	*−26*	—	*−26*
	Voted	... ...		450	—	−450	−450*	—
(9) SUPERANNUATION (*Reserved*):								
Portion of pensions of Military Officers in respect of civil employment.	Non-voted	O.	*20,850*	*21,300*	*21,061*	*−239*	—	*−239*
		S.	*450**					
	Voted ...	... ...		60	39	−21	—	−21
Rounding	Non voted	... ...		*−21*	—	*+21*	—	*+21*
	Voted	... ...		—	—	—	+8*	−8
Totals	Non-voted	O.	*21,300*	*24,639*	*24,368*	*−271*	—	*−271*
		S.	*3,339**					
	Voted ...	... ...		2,175	1,381	−794	−760*†	−34

* *Vide* Finance Department, Nos. P. 89–G., dated 26th March and 31st May 1932.
† Includes £10 re-appropriated as provision for exchange.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) and (4) Information as to this expenditure was not available when Budget estimates were framed.
(2) Leave Salaries. Voted.—More leave was granted than had been anticipated.
University Subventions.—Excess due to an acceleration of claims. The final excess could have been met from savings under the sub-head "Leave Salaries and Sundry items."
(6) Information as to this expenditure was not available in time for estimate provision to be made.
(7) Saving mainly represents the provision for the pay of an officer who did not take the leave shown in the leave programme received from India. The final appropriation was fixed in India. The resulting excess could have been covered from savings available under other heads in the Grant.
(8) Voted.—Budget provision was made in accordance with a leave programme from India.
(9) Non-voted.—Saving due to the death of a pensioner.

INDIA OFFICE,
November 1932.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
19th January 1933.

W. A. STURDY,
Auditor.

GOVERNMENT OF BENGAL.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1931-32.

GRANT No. 30.

		£	Grant. £	Expenditure. £	Excess (+) or Saving (−). £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted, + or − £
(1) LAND REVENUE (*Reserved*):							
Law Charges in connection with Appeals from India.	Voted ...	...	990	147	−843	−810*	−33
(2) GENERAL ADMINISTRATION (*Reserved*):							
HEADS OF PROVINCES:							
Leave salaries and sundry items	Non-voted O.	*2,400*					
	Non-voted S.	*−297**	*2,103*	*2,174*	*+71*	—	*+71*
	Voted ...	...	51	228	+177	+189*	−12
MISCELLANEOUS:							
Subventions to Universities ...	Voted ...	...	660	677	+17	+15*	+2
(3) ADMINISTRATION OF JUSTICE (*Reserved*):							
Sundry items	Voted ...	...	60	192	+132	+180*	−48
(4) POLICE (*Reserved*):							
Leave and outfit allowances ...	Non-voted O.	*60*					
	Non-voted S.	*615**	*675*	*634*	*−41*	—	*−41*
(5) MEDICAL:							
Leave salary (*Transferred*) ...	Voted ...	...	—	—	—	+30*	−30
(6) SUPERANNUATION (*Reserved*):							
Portions of pensions of Military and Marine Officers in respect of civil employment.	Non-voted O.	*13,500*					
	Non-voted S.	*4,275**	*17,775*	*17,644*	*−131*	—	*−131*
	Voted ...	...	570	462	−108	—	−108
Totals	Non-voted O.	*15,960*					
	Non-voted S.	*4,593*	*20,553*	*20,452*	*−101*	—	*−101*
	Voted ...	...	2,331	1,706	−625	−396	−229

* Vide Government of Bengal (Finance Department) No. 1011-F.B., dated 25th February 1932.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Saving caused by the postponement of the hearing of two appeals, for which budget provision was made, beyond the end of the financial year.

(2) Non-voted.—Excess caused by cost of passages of two Aides-de-Camp to His Excellency the Governor.

Heads of Provinces: Voted.—Expenditure consists of leave allowances, &c., of warrant and non-commissioned officers of His Excellency the Governor's Band. The amount of the budget provision was determined in India.

Miscellaneous: Voted.—The final excess could have been covered by savings available under "General Administration: Heads of Provinces."

(3) Excess due to expenses of appeals in criminal cases.

(6) Voted.—Saving due to the death of a pensioner.

INDIA OFFICE,
November 1932.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
19th January 1933.

W. A. STURDY,
Auditor.

GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1931-32.

GRANT No. 30.

			Grant.	Expenditure.	Excess (+) or Saving (−).	Net modification by reappropriation, withdrawal, or surrender.	Remainder unadjusted, + or −
		£	£	£	£	£	£
(1) LAND REVENUE (*Reserved*):							
Law Charges in connection with Appeals from India.	Voted ...	...	81	12	−69	—	−69
(2) GENERAL ADMINISTRATION (*Reserved*):							
Leave Allowances	Non-voted	...	*801*	*794*	−7	—	−7
Subventions to Universities ...	Voted...	...	780	815	+35	—	+35
(3) ADMINISTRATION OF JUSTICE (*Reserved*):							
Voyage and Equipment Allowance of High Court Judge.	Non-voted S.	...	*500**	*500*	—	—	—
Law Charges in connection with Appeals, and sundry items.	Voted ...	...	180	131	−49	—	−49
(4) JAILS AND CONVICT SETTLEMENTS (*Reserved*):							
Maintenance of prisoners ...	Voted ...	...	225	204	−21	—	−21
Leave Salaries	Voted ...	...	540	314	−226	—	−226
(5) POLICE (*Reserved*):							
Outfit Allowances	Non-voted O.	*60*	*90*	*90*	—	—	—
	Non-voted S.	*30*†					
(6) EDUCATION (*Transferred*):							
Leave Allowance of an officer ...	Voted ...	...	150	—	−150	—	−150
(7) MEDICAL (*Transferred*):							
Leave Allowances	Voted ...	...	150	—	−150	—	−150
(8) CIVIL WORKS (*Transferred*):							
Leave Allowance of an officer ...	Voted ...	...	390	323	−67	—	−67
(9) SUPERANNUATION (*Reserved*):							
Portions of pensions of Military Officers in respect of civil employment.	Non-voted O.	*8,925*	*11,280*	*11,034*	*−246*	—	*−246*
	Non-voted S.	*2,355*†					
	Voted ...	...	330	1,302	+972	—	+972
Unappropriated amount (see note).	Voted S.	...	354	—	−354	—	−354
Totals ...	Non-voted O.	*9,786*					
	Non-voted S.	*2,385*	*12,671*	*12,418.*	*−253*	—	*−253*
	Non-voted S.	*500*					
	Voted O.	2,826					
	Voted S.	354	3,180	3,101	−79	—	−79

Note.—The Supplementary Grant was voted by the Legislative Council at its meeting on 23rd February 1932 on a demand which did not give a definite indication of the heads under which the amounts were required. The amount was fixed on the basis of a Revised Estimate totalling £3,180 (Land Revenue, £30; General Administration, £810; Administration of Justice, £90; Jails, £540; Civil Works, £390; Superannuation, £1,320) but formal reappropriation of savings shown under certain heads by that Revised Estimate to meet excesses appearing under other heads was not carried out.

* *Vide* Government of the United Provinces No. F.L. 1880/X, Finance (B), dated 10th March 1932.
† „ „ „ „ „ No. B. 56/X-322, Finance, dated 12th February 1932.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1), (3) Voted and (8) Provision fixed in India. Information available in England as to the expenditure intended to be met from the amounts provided is not sufficient to enable explanations of the savings to be given.

(2) The excess, which was caused by an acceleration of claims, could have been covered from the Supplementary Grant.

(4) Leave Salaries.—Provision based on a forecast from India.

(6) The officer, for whose pay provision was made in accordance with a forecast from India, did not take leave chargeable to the United Provinces during the year.

(9) Voted.—Excess caused by the United Provinces' share of certain pensions of military officers, including £456 arrears from previous years, additional to those known to be chargeable to the Province when the Budget was framed. The excess could have been met from savings within the Grant and from the Supplementary Grant.

INDIA OFFICE,
November 1932.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
19th January 1933.

W. A. STURDY,
Auditor.

GOVERNMENT OF THE PUNJAB.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1931–32.

GRANT No. 41:

		£	Grant. £	Actual Expenditure. £	Excess (+) or Saving (−). £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or − £
(1) GENERAL ADMINISTRATION (*Reserved*):							
Leave Allowances	Non-voted S.	...	*540**	*530*	*−10*	—	*−10*
University Subventions ...	Voted ...	...	570	630	+60	—	+60
(2) ADMINISTRATION OF JUSTICE (*Reserved*):							
Voyage and Equipment Allowance of a High Court Judge.	Non-voted S.	...	*510**	*500*	*−10*	—	*−10*
Law Charges in connection with Appeals from India, &c.	Voted ...	...	240	411	+171	—	+171
(3) JAILS AND CONVICT SETTLEMENTS (*Reserved*):							
Maintenance of a prisoner ...	Voted ...	...	120	102	−18	—	−18
(4) POLICE (*Reserved*):							
Outfit allowances of officers on appointment.	Non-voted	...	*60*	*60*	—	—	—
(5) MEDICAL (*Transferred*):							
Leave allowances, &c. ...	Voted ...	...	1,275	618	−657	—	−657
(6) SUPERANNUATION (*Reserved*):							
Pensions of military officers in respect of civil employ.	Non-voted O. *15,900*						
	Non-voted S. *3,000**		*18,900*	*18,388*	*−512*	—	*−512*
	Voted ...	...	300	67	−233	—	−233
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE.	Non-voted O. *15,960*						
	Non-voted S. *4,050*		*20,010*	*19,478*	*−532*	—	*−532*
	Voted ...	...	2,505	1,828	−677	—	−677
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.							
(7) HYDRO-ELECTRIC SCHEME:							
Capital Expenditure (*Transferred*):							
Leave pay	Non-voted O. *120*						
	Non-voted S. *30**		*150*	*137*	*−13*	—	*−13*
TOTALS	Non-voted O. *16,080*						
	Non-voted S. *4,080*		*20,160*	*19,615*	*−545*	—	*−545*
	Voted ...	...	2,505	1,828	−677	—	−677

* *Vide* Government of the Punjab, Finance Department, No. 10621 Budget, dated 28th March 1932.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) The excess, which was caused by an acceleration of claims, could have been covered by savings under the head "Superannuation."

(2) Excess due to expenses of appeals in criminal cases regarding which no information was available when the Budget was framed. Savings available under the head "Superannuation" could have been used to cover this excess.

(5) Saving mainly represents the provision made for the pay of an officer who did not avail himself of the leave shown in the leave programme furnished from India.

(6) Non-voted.—The amount included in estimates to meet charges expected in consequence of the antedating of a retirement proved too high.

Voted.—It was ascertained after the Budget was framed that the Punjab share of a pension for which provision was included in estimates had been liquidated in India by capitalisation.

INDIA OFFICE,
November 1932.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
19th January 1933.

W. A. STURDY,
Auditor.

GOVERNMENT OF BURMA.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1931–32.

PART.		£	Final Appropriation. £	Actual Expenditure. £	Excess + or Saving − £	Net modification by reappropriation, withdrawal, or surrender. £	Remainder unadjusted, + or − £
A (1) LAND REVENUE (*Reserved*): Law Charges in connection with Appeals from India.	Voted		—	5	+5	+30*	−25
B (2) GENERAL ADMINISTRATION (*Reserved*): HEADS OF PROVINCES AND EXECUTIVE COUNCILS: Leave salaries	Non-voted S. ...		*270*†	*257*	*−13*	—	*−13*
MISCELLANEOUS: I.C.S.: University Subventions.	Voted		570	598	+28	+30†	−2
B (3) JUSTICE (*Reserved*): Law Charges in connection with Appeals from India.	Voted		—	34	+34	+30†	+4
B (4) POLICE (*Reserved*): Leave salaries, &c. ...	Non-voted O.	*1,500*	*1,875*	*1,918*	*+43*	—	*+43*
	Non-voted S.	*−60*‡					
	Non-voted S.	*397*§					
	Non-voted S.	*38*§					
D (5) MEDICAL (*Transferred*): Leave salaries	Non-voted S. ...		*30**	*19*	*−11*	—	*−11*
	Voted		—	233	+233	+300*	−67
D (6) PUBLIC HEALTH (*Transferred*): Leave salary	Voted		—	364	+364	+390*	−26
A (7) SUPERANNUATION (*Reserved*): Portions of pensions of Military Officers in respect of civil employment.	Non-voted O.	*18,525*	*31,912*	*31,730*	*−182*	—	*−182*
	Non-voted S.	*7,125**					
	Non-voted S.	*6,225**					
	Non-voted S.	*37*¶					
	Voted		30	29	−1	—	−1
B (8) MISCELLANEOUS: Burma Round Table Conference.	Non-voted S. ...		*1,500*†	*1,548*	*+48*	—	*+48*
	Voted		—	3,119	+3,119	+3,300**	−181
TOTAL	Non-voted O.	*20,025*	*35,587*	*35,472*	*−115*	—	*−115*
	Non-voted S.	*15,562*					
	Voted		600	4,382	+3,782	+4,080	−298

* *Vide* Government of Burma, Finance Department, Nos. 103 P. 31 (52) (A), (F) to (I), and (K), dated 1st February 1932.
† " " " " " Nos. 103 P. 31 (52) (B) to (E), dated 19th February 1932.
‡ " " " " " No. 103 P. 31 (52) (J), dated 21st January 1932.
§ " " " " " Nos. 103 P. 31, 283 and 351, dated 11th March 1932.
¶ " " " " " No. 636 P.C. 32, dated 28th March 1932.
** " " " " " No. 557 P.C. 32, dated 18th March 1932.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(2) Excess due to an acceleration of claims.
(3) Excess caused by appeals in criminal cases regarding which no information was available when the Budget was framed. The final excess could have been covered from savings available under the head "Miscellaneous."
(4) Excess due to the extension of the full pay portion of an officer's leave.
(5) and (6) No information was available in England when Budget estimates were compiled that leave would be taken during the year by the officers whose pay caused the expenditure shown.
(8) The amount of this expenditure could not be foreseen when Budget estimates were framed.

INDIA OFFICE,
October 1932.

SIDNEY TURNER;
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
19th January 1933.

W. A. STURDY,
Auditor.

GOVERNMENT OF BIHAR AND ORISSA.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1931–32.

GRANT No. 25.

			Grant.	Actual Expenditure.	Excess (+) or Saving (−).	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted, + or −
(1) LAND REVENUE (*Reserved*):		£	£	£	£	£	£
Law Charges in connection with appeals from India.	Voted ...	...	1,590	717	−873	−705*	−168
(2) GENERAL ADMINISTRATION (*Reserved*):							
Equipment allowance of Governor Designate.	Non-voted S.	...	*300*†	*300*	—	—	—
Subventions to Universities ...	Voted ...	...	420	433	+13	—	+13
(3) ADMINISTRATION OF JUSTICE (*Reserved*):							
Law Charges in connection with Appeals from India and sundry items	Voted ...	...	75	173	+98	—	+98
(4) POLICE (*Reserved*):							
Outfit allowance	Non-voted	...	*30*	*30*	—	—	—
(5) SUPERANNUATION (*Reserved*):							
Portion of pensions of Military Officers in respect of civil employment.	Non-voted O.		*5,700*	*7,770*	*7,762*	*−8*	—	*−8*
	Non-voted S.		*2,070*‡					
Totals	Non-voted O.		*5,730*	*8,100*	*8,092*	*−8*	—	*−8*
	Non-voted S.		*2,370*					
	Voted ...	...	2,085	1,323	−762	−705	−57

* Vide Government of Bihar and Orissa, No. 3659–60 F., dated 10th March 1932.
† " " No. 4062–F., dated 18th March 1932.
‡ " " No. 2830–F., dated 26th February 1932.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Of the four appeals for the expenses of which Budget provision was made, one was settled in 1930–1, and a second did not reach a hearing as leave to appeal was refused.
(2) and (3) Excesses could have been covered from savings available under "Land Revenue."
(2) Excess due to an acceleration of claims.
(3) Criminal appeals, not foreseen when the Budget was framed, caused the expenditure in excess of the provision.

INDIA OFFICE,
November 1932.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
19th January 1933.

W. A. STURDY,
Auditor.

GOVERNMENT OF CENTRAL PROVINCES AND BERAR.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1931-32.

GRANT No. 30.

		£	Grant. £	Actual Expenditure. £	Excess (+) or Saving (−). £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted, + or − £
(1) GENERAL ADMINISTRATION (*Reserved*):							
Leave allowances	Non-voted S.	...	*600**	*580*	*−20*	—	*−20*
University subventions ...	Voted ...	...	360	374	+14	+15*	−1
(2) POLICE (*Reserved*):							
Outfit allowance of Officers on appointment.	Non-voted	...	*30*	*30*	—	—	—
(3) MEDICAL (*Transferred*):							
Leave salary	Non-voted S.	...	*60**	*34*	*−26*	—	*−26*
(4) SUPERANNUATION (*Reserved*):							
Portion of pensions of Military Officers in respect of civil employment.	Non-voted O.	*5,400*	*5,493*	*5,325*	*−168*	—	*−168*
	Non-voted S.	*93**					
	Voted ...	...	540	533	−7	—	−7
Totals	Non-voted O.	*5,430*	*6,183*	*5,969*	*−214*	—	*−214*
	Non-voted S.	*753*					
	Voted ...	...	900	907	+7	+15	−8

* Vide Government of the Central Provinces (Finance Department) No. 837/1245 B/x, dated 11th March 1932.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Excess caused by an acceleration of claims.
(4) Non-voted.—Saving resulted from estimate provision having been made for a share of a pension which, on the receipt of later information from India, proved to be chargeable to Central revenues.

INDIA OFFICE,
November 1932.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
19th January 1933.

W. A. STURDY,
Auditor.

GOVERNMENT OF ASSAM.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1931-32.

GRANT No. 34.

			£	Grant. £	Actual Expenditure. £	Excess (+) or Saving (−). £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted, + or − £
(1) GENERAL ADMINISTRATION (*Reserved*):								
Equipment Allowance of Governor Designate.	Non-voted	S.	...	*210**	*200*	*−10*	—	*−10*
University subventions and sundry items.	Voted	O.	150	180	153	−27	—	−27
		S.	30*					
(2) POLICE (*Reserved*):								
Leave pay	Non-voted	O.	*1,020*	—	—	—	—	—
		S.	*−1,020**					
(3) SUPERANNUATION (*Reserved*):								
Portion of pensions of Military Officers in respect of civil employment.	Non-voted	O.	*5,475*	*6,840*	*6,850*	*+10*	—	*+10*
		S.	*1,365*					
TOTALS	Non-voted	O.	*6,495*	*7,050*	*7,050*	—	—	—
		S.	*555*					
	Voted	O.	150	180	153	−27	—	−27
		S.	30					

* Vide telegram No. 959 F. (B.), dated 19th March 1932, from Chief Secretary to Government of Assam.

INDIA OFFICE,
November 1932.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and is, in my opinion, correct.

INDIA AUDIT OFFICE,
19th January 1933.

W. A. STURDY,
Auditor.

No. 3.

REPORT of the AUDITOR OF INDIAN HOME ACCOUNTS upon the ACCOUNTS OF THE SECRETARY OF STATE IN COUNCIL OF INDIA, from 1st April 1931 to 31st March 1932; prepared and submitted to the Secretary of State in Council, in pursuance of section 27 (5) of the Government of India Act.

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1. This Report, which relates to the Accounts of the Central Government, is divided into two sections relating respectively to—

I. Receipts and Expenditure under heads other than those relative to Military Services;

II. Receipts and Expenditure relating to Military Services.

The sections will be reviewed as follows: No. I by the Public Accounts Committee set up by the Central Legislative Assembly; No. II by a special Departmental Committee constituted by the Government of India. The accounts of the Provincial Governments have already been dealt with in my Reports dated 19th January 1933.

SECTION I.—NON-MILITARY SERVICES.

GENERAL.

Savings resulting from audit questions.

2. The total amount saved to Indian Revenues as a result of audit questions relating to the Home Accounts for the year is estimated at about £12,000.

Expenditure requiring sanction by Imperial Parliament.

3. It is laid down in section 22 of the Government of India Act that, "Except for preventing or repelling actual invasion of His Majesty's Indian possessions, or under other sudden and urgent necessity, the revenues of India shall not, without the consent of both Houses of Parliament, be applicable to defraying the expenses of any military operation carried on beyond the external frontiers of those possessions by His Majesty's forces charged upon those revenues," and in section 27 (sub-section 5) the Auditor is enjoined to make special note in his Reports to Parliament of any cases in which it appears to him that "any money arising out of the revenues of India has been appropriated to purposes other than those to which they are applicable."

For eleven years in succession I had to draw attention to two payments of this nature and to the fact that the necessary sanction of the Imperial Parliament had not been obtained therefor. The amounts in question are (1) £13,100,000 paid provisionally to the War Office in 1919 in respect of a further additional contribution by India towards the cost of the war, and (2) £200,000 paid to the War Office in 1921 as an advance subject to adjustment on account of the cost of exchange concession on gratuities. I have pointed out in successive Reports that the submission for sanction has been deferred pending the settlement of various large claims by the Imperial Government against Indian revenues in respect mainly of non-effective liabilities arising out of the war and of counter-claims by India in respect of expenditure consequent upon the war which was held to be chargeable against Imperial revenues.

In my last Report I stated that early in 1931 agreement had been reached by the Departments concerned that the claims and counter-claims should be regarded as cancelling each other, and that no further payments in respect thereof should be made by either Government. I am now able to report that the Resolutions of both Houses of Parliament required under the section of the Government of India Act quoted above to regularise the payments made in 1919 and 1921 were obtained in July 1932 and were to the following effect:—

"Whereas, by Resolution passed on the 16th September and 26th November 1914, respectively, this House consented to the charge upon Indian revenues, subject to certain conditions, of the ordinary pay and

other ordinary charges of British and Indian troops despatched out of India for service in the Great War, as well as the ordinary charges of any vessels, belonging to the Government of India that might be employed in those expeditions:

"And whereas by a Resolution passed on the 14th March 1917 this House consented to a contribution of £100,000,000 charged upon the revenues of India towards the expenses of the war:

"And whereas the Government of India, desirous of affording further assistance to His Majesty's Government, provisionally and subject to the consent of this House met out of the revenues of India in 1918–19, with the concurrence of their Legislative Council, further extraordinary charges in respect of the Indian troops employed in the war to the extent of £13,600,000:

"And whereas the Government of India are desirous of bearing finally such further extraordinary charges:

"That this House consents that the extraordinary charges of £13,600,000 aforesaid shall be borne by Indian revenues."

Some explanation of the difference between the amount mentioned in the Resolutions, viz. £13,600,000, and the two amounts referred to above, viz. £13,100,000 and £200,000, is necessary. The total sum involved in the exchange concession gratuities, in respect of which £200,000 was paid as an advance in 1921 to the War Office, amounted to £900,000, and consequently sanction for £14,000,000 would have been required to meet the two items which I have laid under objection in my Reports; but the matter was complicated by the inclusion in the "no-payment" settlement of numerous other amounts in respect of claims and counter-claims made by the two Governments. To enumerate and explain all these items, which have been the subject of interdepartmental conferences and voluminous correspondence, and have also been considered by successive Cabinets, would necessitate a lengthy discussion which at best would not be very intelligible to anyone not familiar with the many intricate financial problems involved. I think it will be sufficient if I say that, in my opinion, the solution reached is, on broad lines, equitable to both Governments. One point, however, I feel obliged to deal with rather more fully than was done in the speeches made in Parliament by the proposers of the Resolution. The Secretary of State wound up his speech as follows:—

"For the foregoing reasons, I move that this House consent to the treatment, as a final charge against Indian revenues, of the gift of £13,600,000 provisionally made by the Government of India in 1918–19. This sum takes no account of additional amounts for which India has accepted liability in order to secure the settlement, but as against these may reasonably be set certain sums accruing to Indian revenues in connection with the War."

In almost identical words the substance of the last sentence of the speech was repeated by the Under Secretary of State for India in the House of Lords.

The phrase "certain sums accruing to Indian revenues in connection with the War" refers to the amounts due to India in respect of her share of German reparations. As a result of the "no-payment" settlement, the total sum payable from Indian revenues for which Parliamentary sanction was required was calculated in 1927 to be approximately 19½ million pounds, at which date the present value of India's share of the Dawes annuities was about £6,000,000. In the opinion of the Secretary of State's advisers the position would be met by asking the sanction of Parliament for the difference between these two amounts, viz. 13½ million pounds, on the ground that as there was included in the sum of 19½ million pounds amounts payable in respect of casualty pensions of Indian troops employed in the war, and that as India's share of reparations was almost entirely based on the expenditure, past and prospective, on those pensions, it was not inequitable to take reparation receipts in reduction of the total for which Parliamentary sanction was required. In this opinion I concurred, and as at the date on which

the Resolutions were passed, viz. July 1932, the amount already received in respect of reparations, viz. £3,000,000, considerably exceeded pension payments already made, Parliamentary sanction for all payments to date in respect of which it is required by section 22 of the Government of India Act has been duly obtained.

Tribunal on certain questions in regard to defence expenditure in dispute between the Government of India and the Imperial Government.

4. For some years past questions relating to certain payments made by India to the Imperial Government in respect of military expenditure have been in dispute between the two Governments. In December 1932 an independent tribunal was set up to investigate these matters and to make recommendations for their settlement. The tribunal consisted of five members, viz. two Indian High Court Judges nominated by the Government of India, two British Judges nominated by the Imperial Government, with a former Australian Solicitor-General as Chairman.

The terms of reference were as follows:—

(1) To consider and report whether there should continue to be contributions by India towards the recruiting and training expenses at home of the British Army in India; and to report the basis on which the contributions, if continued, should be calculated.

(2) To examine India's claim that a contribution should be made from Imperial revenues towards military expenditure from Indian revenues, and to report the basis on which any contribution approved should be assessed.

(3) To examine the War Office claim that India should pay a direct contribution towards the cost of the Regular and Supplementary Reserves, and to report the basis on which any contribution approved should be assessed.

(4) To consider whether the Sea Transport contribution paid by the War Office to India should be continued or modified after 31st March 1932.

(5) To examine and report *mutatis mutandis* on such of the questions raised in the preceding paragraphs as are relevant to the contribution at present paid from Indian revenues in respect of Royal Air Force personnel in India.

In respect of (1) and (5) provisional payments subject to adjustment have been made since 1st April 1926, to which reference has been made in Section II of my Reports. The payments to the War Office have been made at the rate of £1,400,000 per annum and those to the Air Ministry have been of the order of £100,000 per annum, the annual amounts varying slightly according to the numbers of the Royal Air Force serving in India. As regards (4) a contribution of £130,000 per annum has been made by the War Office in respect of Sea Transport Charges since 1901–02 under an award of the Royal Commission on Indian Expenditure (Welby Commission). This contribution was the subject of an arbitration award by the late Lord Cave in 1927, as a result of which it was to be continued for a further period of five years, when the question of its continuance was to be reconsidered.

(2) is a new claim by the Government of India, and (3) is a new claim by the Imperial Government.

The recommendations of the Tribunal have been presented to the Prime Minister.

Amendment of rules.

5. Reference was made in paragraph 5 of Section I of the last Report to the erroneous grant for extended periods of leave pending retirement to certain Indian Medical Service officers who, on account of their administrative rank, had been retained in civil employ beyond the normal age of 55 years fixed for retirement from the Civil Services in India. The obscurity which hitherto existed in the rules regulating the grant of leave to such officers has now been removed by an amendment which precludes the grant of leave for any period in excess of eight months at a time, or twelve months in all during any one tenure of an administrative post.

Railway Capital Account.

Incorrect interpretation of leave rules.

6. In paragraph 6 of the last Report it was mentioned that a question had been raised by this Department on the action of a Guaranteed Railway Company in granting extensions of leave pending retirement to certain of its officers, thereby causing the permissible maximum period of leave to be exceeded. It was also mentioned that the Company had maintained that they had acted correctly, but that the Secretary of State, after reference to India, had informed them that their action was irregular, and had requested that the overpayments to the officers concerned should be adjusted. In the cases of three officers who were still in payment, adjustment has since been effected by withholding sums aggregating about £560. No adjustment was found possible in certain other cases where the officers had left the Company's service and drawn all the amounts due to them.

Economy cuts.

7. In view of the reductions made in September 1931 in the case of all established and unestablished Civil Servants—whether whole or part time—whose salaries were not subject to variation in respect of the cost-of-living bonus, I enquired whether the question had been considered of reducing the remuneration of the Directors and Consulting Engineers of the Company-worked railways.

With regard to the Directors, I was informed that the various Boards, in agreeing at the request of the Government of India to the application of temporary cuts in the salaries of their Indian staffs, had offered also to forgo temporarily, with effect from 1st December 1931, 6¼ per cent. of Directors' fees in so far as these were chargeable to the undertakings; this offer, which involves an aggregate saving of about £950 per annum, was accepted by the Secretary of State.

I drew attention to the fact that in the case of one Company the cut had been applied only to £250 (i.e. the remuneration drawn by a Director) out of £1,250 per annum drawn by the Chairman and Managing Director. I was informed that the Chairman held that his remuneration in that capacity should not be reduced and that the Board acquiesced in this view.

As the cuts were voluntary I could not press the matter further, but I would observe that in the case of another Company the cut was applied to the full remuneration, i.e. £1,250 per annum, drawn by the Chairman and Managing Director.

With regard to the Consulting Engineers action was taken on my suggestion and cuts of 10 per cent. in their fees were made, involving a saving of about £550 per annum.

Posts and Telegraphs Revenue Account.

Eastern Mail Service.

8. The cost of the Eastern Mail Service is divided in proportion to the Postal Union value of the mails sent by India and the other contributors. A payment of £9,792 was made in March 1932 in adjustment of advances made by India from 1st April 1923 to 31st December 1928 at the rate of £22,000 per annum.

The cost to India from 1st January 1929 is estimated at £28,000 per annum and the amounts advanced have accordingly been increased. Further adjustments will be made when the figures of actual cost are available.

I understand that the whole question of the Mail Service is under consideration by the Government of India.

Interest (Receipts).

Loans to Persia.

9. The amount of £14,700 shown under this head represents interest on a moiety of a loan of £490,000 made jointly by the Imperial and Indian Governments to the Persian Government. India's share of the capital sum (i.e. £245,000) was transferred in 1923-24, together with other advances amounting in all to £2,367,270 1*s.* 8*d.*, from a Suspense Account to Revenue.

Negotiations for the settlement of these loans have been in progress for several years, but have not yet reached completion.

Interest on Ordinary Debt.

Interest on liability assumed in respect of British Government 5 per cent. War Loan (1929–47).

10. In accepting the proposals made by the President of the United States (see paragraph 15) for a moratorium of war reparation payments, His Majesty's Government offered to defer on the same conditions and for the same period the payments due from India to the United Kingdom on account of war liabilities, and this offer was accepted by the Secretary of State and the Government of India. The payments in question were those which would ordinarily have been made to the Treasury in the course of the year 1st July 1931 to 30th June 1932 in respect of India's liability for British Government 5 per cent. War Loan.

This liability, which was undertaken in 1917, was to render assistance towards the cost of the war to the extent of £100,000,000.

Of this amount, £77,284,000 was discharged by crediting His Majesty's Government with the proceeds of various rupee loans raised in India, leaving a balance of £22,716,000, with regard to which it was arranged that India should undertake interest and redemption charges for an equivalent amount of British 5 per cent. War Loan.

The outstanding amount has been reduced by periodic repayments of capital to £16,721,003 2*s.* 5*d.*, on which the annual interest charge was £836,050 3*s.* 2*d.* In the year under review the half-yearly instalment of interest due on 1st June, viz. £418,025 1*s.* 7*d.*, was paid as usual, but the payment due on 1st December was suspended in terms of the Treasury offer described above.

General Administration.

Contribution of His Majesty's Government in respect of the administrative expenses of the India Office.

11. The grant-in-aid by the Treasury towards the expenses of the India Office was renewed for the year 1931–32 at the same standard figure of £119,000 as last year. The amount received was £119,000 less £10,000 in respect of bonus variations, and is shown in the accounts in reduction of payments under the following heads :—

	£
General administration - - -	102,359
Audit - - - -	3,145
Stationery and printing - - -	3,496

Aviation.

Airship station, Karachi.

12. In paragraph 11 of Section I of the last Report reference was made to a claim by the Air Ministry for the cost of the mooring mast erected at the air station at Karachi. Correspondence is still proceeding with regard to the balance outstanding, which has now been increased from £6,339 10*s.* 11*d.* to £6,374 15*s.* 9*d.*

Miscellaneous (Receipts).

Expenditure in Persia.

13. In paragraph 12 of Section I of the last Report reference was made to a question raised in my Department as to the apparent omission of leave and pension contribution in respect of certain posts from the accounts, which are compiled in India, of charges in connection with Diplomatic and Consular Establishments in Persia. Investigation by the Indian authorities showed that the contributions in question had never been levied, and that in consequence there had been an undercharge to Imperial Revenues between 1915–16 and 1929–30 of about £2,350. The scrutiny of the accounts in India in this connection appears to have brought to light an incorrect charge to Imperial Revenues of departmental expenses since 1921–22 amounting to about Rs. 14,000. It was decided to adjust the undercharge of leave and pension contribution from 1921–22 only, and to set off against it the overcharge of departmental expenses. In accordance with this decision the net amount recoverable was about £480, which is now under adjustment.

Miscellaneous (Payments).

Secret Service.

14. £7,000 was placed at the disposal of the Secretary of State during 1931–32 for Secret Service. The amount actually expended was £7,850 18*s.* 5*d.*, and the balance in hand on 31st March 1932 was £1,372 19*s.* 7*d.*

The Secretary of State has furnished me with a certificate that the expenditure was necessary for the public service.

Extraordinary Receipts.

Reparation receipts.

15.—(i) The amount of £56,887 19*s.* 5*d.* shown in the account as reparation receipts is made up as follows :—

	£	*s.*	*d.*
Share of Young Plan annuity April, May and June 1931	56,988	1	8
Share of balance of administrative funds of the Reparations Commission - - - -	90	2	9
Share of profit of the Bank for International Settlements, for 1930–31 - - -	115	15	5
	57,193	19	10
Less—			
Share of balance of miscellaneous expenditure in connection with the issue of the German International Loan, 1930 - - - -	306	0	5
	£56,887	19	5

The receipts in respect of reparation annuities for the year 1931–32 are affected by the operation of the moratorium proposed by the President of the United States. The proposal was for the suspension for one year of payments of all inter-governmental debts, reparations and relief debts; and the Imperial Government offered to the Dominions and India the same concession. These arrangements came into force on 1st July 1931. The reparation receipts during the year under review relate, therefore, to the three months April to June 1931. On the other hand, during the period of the moratorium, no amount is payable by India to the Imperial Government in respect of the balance of the amount of War Loan for which India had assumed responsibility (see paragraph 10).

The share of the balance of administrative funds of the Reparations Commission is India's share of such funds unexpended on transfer of the administration of reparation receipts from the Commission to the Bank for International Settlements. The Bank for International Settlements was instituted in 1930 as part of the Young Plan, and by agreement with the creditor Governments was appointed sole trustee to manage and distribute the annuities payable by Germany. The Trust Agreement stipulated that the creditor Powers should leave with the Bank part of the receipts to constitute a non-interest-bearing deposit amounting to 125 million Reichmarks. This deposit was to provide the Bank with sufficient resources to enable it to carry out the necessary exchange operations, and to provide in part the remuneration of the Bank for its services in the management of the annuities. The Bank was also to receive a commission of 1 per mille on the actual amount received from the German Government. It is understood that the deposit will be held by the Bank at the credit of the various Governments for the period during which the Trust Agreement remains in force, and will be refunded to the Governments in question at the end of that period. Of the total amount to be deposited the British Empire was to provide 26,587,500 Reichmarks; and by arrangement between His Majesty's Government and the Dominions and India, responsibility for this amount was divided between Great Britain and the rest of the Empire in proportion to their average shares in the first 37 annuities. The amount thus allocated to the rest of the Empire was further divided among the different units in accordance with the percentages of reparations assigned to them at the Imperial Conference of 1921. India's share amounted to 316,182 Reichmarks (about £15,000), which was provided by deduction from the second year's payment under the Young Plan.

Under the Statutes of the Bank any net profits remaining after meeting certain prior charges are divisible among such Governments, &c., as have maintained deposits subject to withdrawal in not less than five years, or after four years on not less than one year's notice. On a division of the profits for the first year's working of the Bank India became entitled, in respect of the deposit mentioned above, to the sum of £115 15*s.* 5*d.*, which was received in July 1931.

(ii) The moratorium applied also to non-German reparations and accordingly the amount due from Czechoslovakia for 1931–32, about £800, was not received.

Deposits and Advances.

16. Reference was made in paragraph 22, Section I of the Report on the Accounts for the year 1929-30 to the Gold Standard Reserve Equalisation Fund, which was set up during that year in order to avoid such wide fluctuations as had previously occurred in the amounts accruing to revenue from the Gold Standard Reserve. The intention was to limit the annual credit to revenue from that source to £1,600,000, plus half of any surplus in excess of that amount on the year's working of the Reserve and to apply any remaining surplus to the Equalisation Fund, which was started with an opening balance of £442,709 2*s.* 5*d.* derived from Gold Standard Reserve profits in 1929–30. In 1930–31 the surplus on the year's working of the Gold Standard Reserve fell short of £1,600,000 by £33,748 1*s.* 6*d.*, and that amount was taken from the Equalisation Fund, the balance on which at 31st March 1931 was £418,007 9*s.* 3*d.* Gold Standard Reserve Equalisation Fund.

In 1931–32, owing to the depletion of the portion of the Gold Standard Reserve held in England and reduced yield on investments, the surplus on the year's working was £291,378 16*s.* 8*d.* only, and the Equalisation Fund was entirely exhausted by the transfer to Revenue of the balance at 31st March 1932, which amounted on that date to £435,034 14*s.*

Remittances (Receipts).

17. In paragraph 18 of Section I of the last Report reference was made to expenditure incurred in the maintenance and repatriation in 1921 of European refugees who entered India from Central Asia. Negotiations are still proceeding in regard to the recovery from the Government concerned of the amount of £3,426 17*s.* 5*d.* outstanding. Repatriation of refugees from India.

Appropriation Audit.

18. Provision for Voted expenditure, excluding that on Railways, by the Secretary of State in Council was distributed under seven Grants, only one of which, Grant 86, related exclusively to expenditure by the Secretary of State.

19. Under Grant 86 (Voted) the original provision amounted to £122,850. Two supplementary grants were obtained during the year, both under "Miscellaneous Civil Charges"; one voted in September 1931 provided £19,725 for the Second Round Table Conference; the other voted in February 1932 provided £2,475 for the Burma Round Table Conference. The total grant thus amounted to £145,050, out of which there was a saving of £15,200, i.e. approximately 10·5 per cent. As in previous years, there were considerable differences between grant and expenditure under many of the individual subheads, the largest being a saving of £6,582 of the supplementary grant for the Second Round Table Conference. Other noticeable variations were :—

		£
India Office Expenses :—		
B 3. Office Contingencies	saving	1,374
Miscellaneous Civil Charges :—		
E 10. Scientific Departments	,,	2,509
E 15. Miscellaneous Departments	,,	1,307
E 17. Stationery and Printing	,,	3,040
E 18. International Labour Conference	,,	1,510
E 20. Contribution, International Relief Union	,,	1,500
E 25. First Round Table Conference	excess	1,250

20. Under "Non-Voted" considerable modification of the original appropriation was found to be necessary during the course of the year. On the whole, however, the expenditure approximated reasonably closely to the final appropriations under the various subheads.

Change in classification.

21. Interest amounting to £48,000 per annum on the £1,200,000 Debenture Stock raised by the Madras and Southern Mahratta Railway for the Mysore State Lines is remitted by the Mysore Durbar through a bank to the Secretary of State, by whom it is disbursed to the stockholders. The transactions have hitherto been recorded on both sides of the Account under Railway Revenue—Interest on Capital deposited by Companies. The Secretary of State, who had under consideration a number of proposed amendments to the Finance and Revenue Accounts relating to railway transactions, decided that, as his position in regard to these interest payments was analogous to that of an Agent, the correct procedure was to record the items under "Miscellaneous Deposits." The change of classification was effected in the Accounts of the year under review.

SECTION II.—MILITARY SERVICES.

Capitation Rate on account of Indian regiments lent for service in the Colonies.

1.—(i) In paragraph 1 of Section II of the last Report mention was made of the Capitation Rate by the application of which to average strengths recovery is made each year of the pay, &c., of Indian regiments lent for service in the Colonies. The rate is fixed for periods of five years, and revision was due for the quinquennium 1928–29 to 1933–34. Details of the new calculations were received from India in 1930. As is usual, the statements were communicated by the India Office to the War Office, in order that examination might be made simultaneously in the two Departments, and afterwards they were examined in my Department. Various points were raised and referred to India for consideration. On receipt of the Government of India's observations the statements were amended and submitted to final scrutiny and the rate has since been agreed. Certain omissions pointed out and suggestions made by my Department will have the effect of increasing the total amount of the claims for the five years during which the rate will continue in force by approximately £1,000.

(ii) In the calculation on which the Capitation Rate is based, provision is made for the maintenance of two officers with the Training Battalion at Headquarters. In the audit of the claim on the War Office in respect of the unit at Hong Kong for 1930–31 it was observed that although the establishment of officers with the Training Battalion was at full strength, the returns of the capitation unit furnished from India included only one such officer, one only having been posted from the capitation unit. I pointed out that this appeared to be incorrect, and suggested that so long as the Headquarters establishment was maintained at full strength, two of the officers there ought to be included in the strength figures of the capitation unit. This was agreed, and as a result the claim on the War Office for 1930–31 was increased by the sum of £468 19*s.* 6*d.*

Expenditure recoverable from the Imperial Government.

2.—(i) In the audit of the adjustment in this country of items included in the Outward Account Current of the Military Accountant-General for July 1931 it was observed that certain charges in connection with an officer's language duty in Persia were noted as recoverable from the Imperial Government. As no debits could be traced for the officer's pay and allowances, or for his travelling expenses beyond Basra, I suggested that the Military Accountant-General should be asked how adjustment of these items had been or would be made. As a result of this enquiry a further sum of £619 14*s.* 7*d.* was advised for recovery and has since been received.

(ii) The claims relating to additional Indian troops lent to the Imperial Government for service at Hong Kong are examined in my Department before submission to the War Office. I pointed out that in the claim for 1930–31 no charges appeared for the special furlough granted under the Regulations for the Army in India to details proceeding to or returning from the Hong Kong Mule Corps and the Indian Military Hospital at Kowloon. On enquiry being made from India it was ascertained that these charges had been overlooked. Debits were raised for £697 4*s.* and it was intimated that other items were under reference. The above-mentioned sum has been duly recovered and a further communication regarding the remaining items is awaited.

Recovery of contribution towards leave charges of Indian Army officers and personnel lent to the War Office.

3. Prior to the Great War the cost of leave granted to officers of the Indian Army in respect of service under the War Office while lent to that Department was adjusted by the recovery, subject to certain conditions, of one and a half month's leave pay per head for each year of such service. Owing to the changed conditions immediately after the war a modified arrangement was put into force in 1921 involving the recovery of the actual leave pay issued to individual officers. In 1929, as the particular conditions which gave rise to this arrangement had ceased to exist, it was decided that a return should be made to the pre-war practice, but without prejudice to any modification which might be agreed to on the revision of the Memorandum of Arrangement regulating transactions between the India Office and the War Office, then under consideration. Statements were prepared in India of the amounts due and a claim on the War Office was compiled. On examination of the claim in my Department in October 1931, certain points were raised which eventually resulted in the claim being increased by £862. The amount has since been received.

Falsification of a last pay certificate.

4. An officer of the Royal Air Force serving in India came on leave from that country and produced an original last pay certificate which showed him as having received in India pay in advance up to a certain date. Before any payment was made it was noticed that the duplicate last pay certificate forwarded direct to the India Office showed pay as having been advanced to the corresponding date of the subsequent month. The case was reported to and investigated by the Air Ministry, and it having been proved that the officer had altered the date shown on the original certificate he was dismissed the Service.

While the attempt at falsification proved unsuccessful, certain defects in the preparation of original and duplicate Indian last pay certificates, which are the basis of pay issued in this country, were observed, and steps have been taken to amend the procedure regarding the issue of these documents.

Amendment of Regulations.

5. Under Army Regulations, India, the amount of leave granted to officers of the British Army on resignation is generally less than that granted on retirement. It was pointed out by this Department that no such distinction was made in the case of officers of the Indian Army and that consequently officers on resignation were treated in this respect similarly to those on retirement. The Regulations have accordingly been amended.

Marriage allowances and allotments: British troops.

6. £319,311 14*s.* 4*d.* was paid in 1931–32 to the War Office for marriage allowances and allotments disbursed by Army Paymasters in respect of British troops in India for the period April 1931 to March 1932.

A general examination was made of the claims and a test audit was carried out at certain pay offices, which resulted in a credit to Indian revenues of £221 5*s.* 8*d.*

Further questions raised in audit are still under consideration.

Aden.

7. For the years 1930–31 onwards Indian revenues are liable for a contribution towards the military and political administration of Aden of one-third of the actual cost subject to a maximum of £150,000 a year.

The accounts for 1930–31 have been examined, and as the net expenditure exceeded £450,000 the amount charged in the accounts for last year is now finally passed.

As regards 1931–32 the accounts, which are still under audit, show a total cost of £373,304 19*s.* 6*d.* An advance of £135,000 was made to the Imperial Government and apart from any adjustments necessary as the result of my examination a credit of £10,565 0*s.* 2*d.* is due to Indian Revenues.

The total shown in the accounts for 1931–32 under this head is £136,499 4*s.* The difference between that amount and the advance of £135,000 referred to above, viz. £1,499 4*s.*, is made up of two items :—

	£	*s.*	*d.*
(1) Contribution by Government of India towards cost of police - - - - -	1,416	1	10
(2) Contribution by Government of India towards cost of police barracks - - - -	83	2	2

The circumstances under which these amounts are chargeable to Indian Revenues are as follows—

(1) In consequence of the withdrawal of Indian troops from Aden, under the new arrangements introduced in 1927 for its administration (*vide* paragraph 6 of Section II of my Report on the Accounts for 1927–28), the Aden Police, which was administered by the Government of Bombay, had to be maintained at greater strength and a higher standard of efficiency. It was agreed that the ordinary cost only should be borne by the Government of Bombay, the extra cost involved being shared between the Imperial Government and the Government of India, the former paying £8,000 and the latter the balance. No extra expense was, however, incurred before 1930–31, and even then the whole of the expenditure on which the above apportionments were based was not incurred. The proportionate sums payable were £1,559 2*s.* 3*d.* by the Imperial Government and £1,416 1*s.* 10*d.* by the Government of India.

(2) It has been agreed that the capital expenditure on police barracks at Aden shall be divided proportionately between the Indian and Imperial Governments. In 1931–32 the amount so expended was small and India's share was £59 0*s.* 2*d.* The difference between that amount and £83 2*s.* 2*d.* actually charged in the accounts for 1931–32, viz. £24 2*s.*, was refunded in 1932–33.

War graves.

8.—(i) The amount of £7,650 under "Military Services—VII. Transportation and Miscellaneous" is the final half-year's payment at £15,300 a year to the Imperial War Graves Commission in respect of the maintenance, &c., of the graves of soldiers of the Indian Expeditionary Forces who died in the Great War. The Imperial War Graves Commission was established by Royal Charter in 1917, and at the Imperial War Conference in 1918 it was decided that the cost of carrying out the decisions of the Commission should be borne by the respective Governments in proportion to the number of graves. The charge to India was assessed on the number of graves of Indian soldiers and amounted to 1·02 per cent. of the whole. This arrangement was maintained until September 1925, up to which time India had contributed approximately £69,000, this sum including a share of the cost of the construction of cemeteries, the erection of memorials and buildings, and of upkeep and administration. In 1925 the Commission decided to exercise the power under their Charter of establishing an endowment fund of £5,000,000, to provide income for the maintenance of the graves in perpetuity. Under the arrangements made India has contributed 1·02 per cent. of the amount required for this purpose spread over a period of six and a half years, together with the estimated share of maintenance expenses during that period, in all £15,300 a year. The amount contributed is subject to adjustment on receipt of final accounts and apparently about £3,000 will be repaid by the Commission.

(ii) In 1929 the Commission agreed (*a*) to refund certain preliminary expenditure in India on the restoration of graves, and (*b*) to bear an annual composition charge of Rs. 19,500 for their maintenance.

In 1931 this Department suggested that, as there had been no receipts under either of these heads, investigation should be made. Correspondence with India ensued, and claims are now coming forward for the work of restoration and are being met as presented.

With regard to maintenance, the Commission admitted liability from September 1929, apparently on the assumption that all the graves would have been restored by that date and that the full charge for maintenance would be due. No claims have, however, yet been made, owing to the non-receipt from India of the certificates required by the Commission in support of the charges.

Non-recovery of pay and pension contribution in respect of service out of India.

9. Information is furnished periodically by the Government of India regarding recovery of pension contribution in respect of officers of units serving out of India. Attention was drawn by this Department to the fact that although contributions had been claimed in respect of the officers of a battalion which had been serving in the Federated Malay States since 1920, as well as of the officers of the Training Company in India, it seemed doubtful from the

evidence available whether any recovery had been made for the proportionate cost of the headquarters of the Training Battalion in India to which the unit was affiliated. In reply to my enquiries I was informed that the relevant orders had been overlooked by the Controller of Military Accounts concerned, and that no claim either for pay or pension contribution had been made against the employing Government, but that the matter was being pursued in audit in India. I have not yet been informed of the amount which was consequently recovered from the Federated Malay States.

Pension on premature retirement.

10. Under the terms of an Army Instruction relating to officers retiring prematurely owing to prospective congestion in the higher and middle ranks of the Indian Army, it was proposed to grant to a certain officer on retirement a pension containing an Indian element of £45 per annum based on 17 years' service. The case was submitted to this Department for pre-audit, when it was pointed out that only 11 years of his total service counted in computing the Indian element, and the amount was reduced to £21 per annum. The terms included the option of drawing a gratuity in lieu of the Indian element of pension, and this was exercised by the officer in question, with a saving of £367, owing to the reduction of pension.

Gratuity to a widow on re-marriage.

11. A widow drawing a pension under the 1919 War Warrant who re-marries is entitled to receive a gratuity equivalent to a year's pension, not at the rate drawn, but at the lower rate operative under the 1918 Warrant. A case was submitted for pre-audit, in which it was proposed to issue a gratuity based on the higher rate of pension, but on the mistake being pointed out by this Department the lower rate was substituted, involving a saving of £45.

Rate of exchange for rupee pensions.

12. The rate of exchange for rupee pensions derived from Funds instituted by the East India Company and subsequently transferred to the administration of the Secretary of State is dependent upon the pensioner's place of residence. Attention was drawn to a case where the English rate of exchange was being applied to payments made to a pensioner while resident in India. £14 overpaid was recovered and arrangements were made for future payments to be issued in India at the lower rate, which was £31 per annum less than the rate in issue.

Payments to Imperial Government.

13. The principal payments made from Indian revenues to Departments of the Imperial Government for services arising out of the maintenance of British troops on the Indian Establishment are dealt with in the following paragraphs.

14. War Office: Capitation Rate for Effective Services:—

A provisional advance of £1,400,000 was made as in the preceding five years. These amounts are subject to adjustment when a decision has been reached on the recommendations of the Tribunal referred to in paragraph 4 of Section I of this Report.

15. War Office: for gratuities on death, discharge, &c.:—

£48,000 was advanced on this account in respect of payments during 1931–32, and £573 9*s.* 4*d.* was received in adjustment of the accounts from 1926–27 to 1930–31.

The accounts for 1931–32 are now under audit.

16. War Office: for unemployment insurance:—

£136,000 was paid on this account during 1931–32. This sum represents payment of advances for that year and adjustment of arrears amounting to £34,920 1*s.* 1*d.* for 1930–31. £773 4*s.* was received in adjustment of the accounts from 1926–27 to 1929–30.

I am making enquiries as to the basis on which Indian payments on this account are made.

17. War Office: on account of clothing and necessaries in possession of regiments on their transfer to and from the Indian Establishment:—

The advance of £9,500 referred to in paragraph 15 of Section II of the last Report has been adjusted.

A further advance of £6,500 was made to the War Office in March 1932 to meet the approximate amount due from Indian revenues for the second half of the trooping season 1930-31 and the first half of that of 1931-32. Detailed statements relating to the expenditure incurred during the period in question have recently been received from the War Office, and are now under audit.

18. War Office: Sea Transport:—

In paragraph 16 of Section II of my last Report I referred to the reassembling at my suggestion of the Committee, on whose recommendation a Joint Trooping Service to cover Indian and Imperial requirements was set up in 1925. The results of the first five years' working of the Joint Services are being reviewed, but the investigation is not yet complete.

The amount claimed in respect of trooping in 1930-31 was £433,331 12*s.* 1*d.*, against which advances amounting to £423,500 had been made. The balance of £9,831 12*s.* 1*d.* has now been paid to the War Office. The accounts for 1931-32 are at present under audit. £620 has been credited to Indian revenues as the result of queries raised by this Department on the accounts for 1928-29 and 1929-30.

19. War Office: Retired pay, pensions, &c., of British Forces for service in India:—

The accounts relating to the period 1919-20 to 1926-27 have now been finally adjusted, and considerable progress has been made towards the settlement of those for 1927-28.

A further advance of £1,149,257 in respect of the year 1931-32 was made to the War Office.

20. Air Ministry: for Effective Services in respect of personnel of the Air Force serving in India:—

An advance of £111,000 was made, based on a provisional Capitation Rate of £50 on the numbers serving in India.

As in the case of the payment to the War Office for effective services, the payments made from 1st April 1926 are subject to adjustment. The question of the Air Force Capitation Rate was dealt with by the Tribunal referred to in paragraph 4 of Section I of this Report.

21. Air Ministry: for Non-Effective Services in respect of personnel serving in India:—

A further advance of £18,800 was made on this account during 1931-32. Previous advances have been made as follows: 1926-27, £45,000 (including arrear payments); 1927-28, £15,800; 1928-29 £14,800; 1929-30, £15,200; 1930-31, £19,500.

These advances are subject to adjustment when agreement has been reached as to the method of discharging India's liability for a share of the Non-Effective charges of Royal Air Force personnel in respect of service in India. An enquiry has been in progress for some years with a view to discharging this liability by a Capitation Rate, but no conclusions have yet been reached.

W. A. STURDY,
Auditor.

India Audit Office,
28th February 1933.

REPORT of the AUDITOR OF INDIAN HOME ACCOUNTS upon the ACCOUNTS OF THE SECRETARY OF STATE IN COUNCIL OF INDIA on account of the PROVINCIAL GOVERNMENTS, from 1st April 1931 to 31st March 1932.

MADRAS.

1. For the year 1931–32 provision for Voted expenditure by the Secretary of State on behalf of the Government of Madras was included in a single composite grant (No. XXXVII) for Home expenditure.

2. Under Voted the excess of £751 over the Budget provision of £1,665 allotted to the Secretary of State was covered by reappropriation amounting to £915. The largest individual excesses were £535 and £218 under "Land Revenue—Law Charges in connection with appeals from India" and "Scientific Departments—Flora of Madras" respectively.

W. A. STURDY,
Auditor.

India Audit Office,
19th January 1933.

BOMBAY.

1. For the year 1931–32 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bombay was included in a single composite grant (No. 34) for Home expenditure.

2. Under Voted there was a saving of £794 out of the Budget provision of £2,175 allotted to the Secretary of State. This saving is the net result of various excesses and savings distributed over the detailed subheads, e.g. :—

Head of Service.	Grant.	Expenditure.		
	£	£		£
Medical (transferred): Leave Salaries -	825	285	saving	540
Public Health (transferred): Leave Salaries	450	Nil	saving	450

W. A. STURDY,
Auditor.

India Audit Office,
19th January 1933.

BENGAL.

1. For the year 1931–32 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bengal was included in a single composite grant (No. 30) for Home expenditure.

2. Under Voted the saving of £625 out of the Budget provision of £2,331 allotted to the Secretary of State was mainly attributable to the saving of £843 of the allotment of £990 under "Land Revenue—Law Charges in connection with appeals from India."

W. A. STURDY,
Auditor.

India Audit Office,
19th January 1933.

UNITED PROVINCES OF AGRA AND OUDH.

1. For the year 1931–32 provision for Voted expenditure by the Secretary of State on behalf of the Government of the United Provinces of Agra and Oudh was included in a single composite grant (No. 30) for Home expenditure.

2. Under Voted there was a saving of only £79 out of the Secretary of State's final allotment of £3,180 which included a supplementary grant of £354. Details of the Revised Estimate on which the supplementary grant was based are given in the note to the Account, but as indicated therein formal reappropriation of savings in the original allotment under certain heads to meet excesses under other heads was not carried out.

W. A. STURDY,
Auditor.

India Audit Office,
19th January 1933.

PUNJAB.

1. For the year 1931–32 provision for Voted expenditure by the Secretary of State on behalf of the Government of the Punjab was made by means of a single composite grant (No. 41).

2. Under Voted the saving of £677 out of the Budget provision of £2,505 was mainly attributable to the saving of £657 of the allotment of £1,275 under "Medical (Transferred)—Leave Allowances, &c."

SUPERANNUATION ALLOWANCES AND PENSIONS.

3. In accordance with practice the liability of the Punjab Government for the proportionate share of the pension of an officer of the Indian Medical Department was liquidated by a payment of Rs. 40,604. 10 to the Central Government in November 1931. Attention was drawn by this Department to the fact that a portion of the service which had been regarded as chargeable to Punjab was debitable to a Central Head of Account and the sum of Rs. 3,607. 5 was accordingly refunded to Punjab revenues.

W. A. STURDY,
Auditor.

India Audit Office,
19th January 1933.

BURMA.

1. For the year 1931–32 provision for Voted expenditure by the Secretary of State on behalf of the Government of Burma was included in the appropriate Departmental Grants voted by the Legislative Council.

2. Voted expenditure incurred under the following heads for which no provision was made in the Budget was covered by reappropriation :—

	Grant.	Expenditure.	Reappropriation.
Part B :—	£	£	£
Miscellaneous : Burma Round Table Conference	Nil	3,119	+3,300
Part D :—			
Medical : Leave Salaries	Nil	233	+300
Public Health : Leave Salary	Nil	364	+390

W. A. STURDY,
Auditor.

India Audit Office,
19th January 1933.

BIHAR AND ORISSA.

1. For the year 1931–32 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bihar and Orissa was included in a single composite grant (No. 25) for Home expenditure.

2. Under Voted the net aggregate saving of £762 out of the Budget provision of £2,085 allotted to the Secretary of State was mainly attributable to the saving of £873 of the allotment of £1,590 under "Land Revenue (Reserved) —Law Charges in connection with Appeals from India."

W. A. STURDY,
Auditor.

India Audit Office,
19th January 1933.

*No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1932

RECEIPTS.

REVENUE.

	£	£
RAILWAY REVENUE ACCOUNT:		
STATE RAILWAYS:		
Bengal-Nagpur Railway: Dividends on Government holding	188	
SUBSIDIZED COMPANIES:		
Rohilkund and Kumaon Railway: Government share of Surplus Profits	5,285	
		5,473
INTEREST:		
Interest realised from investment of Cash Balance, &c.	195,988	
Interest, Discount, &c., on Gold Standard Reserve holding	477,736	
		673,724
Carried forward		679,197

* This is an account subject to audit, and to the final adjustment of the accounts of Sub-Accountants

of State in Council of India on account of the Central Government of India, to 31st March 1933.

DISBURSEMENTS.

EXPENDITURE.

	£	£	£
CUSTOMS:			
Sundry items			370
TAXES ON INCOME:			
Sundry items			1,407
SALT:			
Sundry items			74
FORESTS:			
Sundry items			7
RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS—INTEREST ON DEBT:			
Bombay Baroda and Central India Railway	385,084		
Burma Railways	37,500		
East Indian Railway	1,761,070		
Eastern Bengal Railway (including Bengal Central Railway)	125,871		
Great Indian Peninsula Railway	965,182		
Indian Midland Railway	18,365		
Madras Railway	362,194		
Oude and Rohilkund Railway	315,942		
Scinde Punjab and Delhi Railway	367,148		
South Indian Railway	146,635		
Interest at 3·3252 per cent. on 55,720,115*l.* taken as Capital Outlay in this Country to 31st March 1917 on State Railways and at 5·8886 per cent. on 39,080,290*l.* taken as Capital Outlay in this Country from 1st April 1917 to 31st March 1933	4,154,189		
		8,639,180	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Assam-Bengal Railway	85,854		
Bengal-Nagpur Railway	301,901		
Tirhoot Railway (Bengal and North Western Railway)	55,625		
" " " " (Sinking Fund)	2,675		
Bombay Baroda and Central India Railway	94,998		
Madras and Southern Mahratta Railway	285,050		
South Indian Railway	151,422		
		977,525	
STATE RAILWAYS—WORKING EXPENSES:			
Rental paid to South Behar Railway Company	30,000		
Sundry items	765		
		30,765	
MISCELLANEOUS RAILWAY EXPENDITURE:			
Sundry items		13,049	
			9,660,519
POSTS AND TELEGRAPHS: REVENUE ACCOUNT:			
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:			
Payments to His Majesty's Treasury for Mail Service		53,384	
Sundry items		2,319	
			55,703
INTEREST ON DEBT:			
TOTAL INTEREST ON LOANS CONTRACTED IN ENGLAND AND ON LIABILITIES OF RAILWAY COMPANIES TAKEN OVER ON PURCHASE		14,437,147	
Deduct:—Chargeable to—			
State Railways—Interest on Debt		*8,639,180*	
		5,797,967	
INTEREST ON LIABILITIES ASSUMED IN RESPECT OF BRITISH 5 PER CENT. WAR LOAN (1929–47)		418,025	
INDIA STOCK AND BONDS: Discount on prepaid instalments		7,259	
Difference between par value and cost price of India 6 per cent. Bonds purchased for cancellation		82,361	
MANAGEMENT OF DEBT		249,956	
Miscellaneous		19,776	
			6,575,344
Carried forward			16,293,424

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1932 to

RECEIPTS—*continued.*

Revenue—*continued.*

	£	£
Brought forward		679,197
POLICE:		
Contribution by Imperial Government to cost of Aden Police		8,000
PUBLIC HEALTH:		
Miscellaneous receipts		6
MISCELLANEOUS DEPARTMENTS:		
Miscellaneous receipts		4
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Widows' Funds of the Home Establishment of the East India Company (sale of 2½ per cent. Consolidated Stock under Act 60 Vict., ch. 11, Dividends, &c.) and subscriptions in respect of the India Office Provident Fund	6,186	
Subscriptions in respect of the Indian Military Funds, &c.	326	
Subscriptions, &c., towards Indian Civil Service Family Pensions	5,180	
		11,692
STATIONERY AND PRINTING:		
Miscellaneous Receipts		1,211
MISCELLANEOUS:		
Miscellaneous Receipts in aid of India Office	2,274	
Miscellaneous Home Receipts	40	
Receipt on account of Diplomatic and Consular Service	14,503	
,, ,, Divisible Expenditure at Aden	3,090	
		19,907
Carried forward		720,017

of State in Council of India on account of the Central Government of India, 31st March 1933—*cont.*

DISBURSEMENTS—*continued.*

Expenditure—*continued.*

	£	£	£
Brought forward			16,293,424
INTEREST ON OTHER OBLIGATIONS:			
Bengal and North-Western Railway 5 per cent. Debenture Stock Discount Sinking Fund			358
GENERAL ADMINISTRATION:			
Home Establishment, &c.	210,369		
Less: Contribution by His Majesty's Treasury	*—100,636*		
		109,733	
Administration in India:			
Miscellaneous expenditure		5,214	
			114,947
AUDIT:			
Home Establishment		16,240	
Less: Contribution by His Majesty's Treasury		*—3,128*	
Portion charged to High Commissioner		*—7,500*	
			5,612
JUSTICE:			
Sundry items			3,600
JAILS:			
Sundry items			381
POLICE:			
Sundry items			222
PORTS AND PILOTAGE Sundry items			141
ECCLESIASTICAL:			
Sundry items			2
POLITICAL:			
Sundry items			20,365
WATCH AND WARD: Sundry items			2,114
SCIENTIFIC DEPARTMENTS:			
Sundry items			3,234
MEDICAL:			
Sundry items			62
PUBLIC HEALTH:			
Sundry items			5,795
AGRICULTURE:			
Sundry items			5
AVIATION:			
Sundry items			552
MISCELLANEOUS DEPARTMENTS: Sundry items			2,849
CIVIL WORKS: Sundry items			474
TERRITORIAL AND POLITICAL PENSIONS:			
Members of the Family of the late Maharajah Duleep Singh		7,500	
Members of the Bengal Nizamut Family		472	
			7,972
SUPERANNUATION ALLOWANCES AND PENSIONS:			
General		142,115	
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund		261,441	
			403,556
STATIONERY AND PRINTING:			
Stationery, Printing, and Bookbinding for the India Office, &c.		9,003	
Less: Contribution by His Majesty's Treasury		*—3,496*	
			5,507
MISCELLANEOUS:			
Contribution towards expenses of the Secretariat of the League of Nations		97,866	
Miscellaneous expenditure		41,794	
			139,660
Carried forward			17,010,832

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1932 to

RECEIPTS—*continued.*

Revenue—*continued.*

	£	£
Brought forward		720,017
MILITARY SERVICES:		
ARMY:		
Consolidated Clothing Allowances	1,718	
Amount received from the Imperial Government on account of Indian Regiments lent for service in the Colonies	43,094	
Clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment	24,674	
Receipts in connection with Transport of Troops and Concession Passages	137,945	
Miscellaneous: Effective	56,240	
Contribution by the Imperial Government in respect of pensionary charges of Indian troops, &c.	407,691	
Subscriptions towards Indian Military Service Family Pensions	47,327	
Miscellaneous: Non-Effective	18,621	
		737,310
ROYAL AIR FORCE:		
Stores brought from India with Airmen, &c.		2,033
MARINE:		
Miscellaneous		610
MILITARY ENGINEER SERVICES:		
Miscellaneous		2
EXTRAORDINARY RECEIPTS:		
Reparations		226
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward)		1,460,198

of State in Council of India on account of the Central Government of India, 31st March 1933—*cont.*

DISBURSEMENTS—*continued.*

Expenditure—*continued.*

	£	£
Brought forward		17,010,832
MILITARY SERVICES:		
ARMY:		
Payments to War Office for British Troops serving in India	1,400,000	
Payment to War Office on account of reduction of strengths	25,000	
Discharge Gratuity and Deferred Pay of British Troops	42,966	
Pay and Allowances of British Soldiers attending Vocational Courses	24,144	
Furlough Allowances of British Troops serving in India	145,448	
Furlough Allowances: Indian Army: Regimental	228,133	
Unemployment Insurance: Army	85,000	
National Health Insurance: Army	38,450	
Contributory Pensions Act, 1925	115,350	
Marriage Allowances and Allotments: British Troops	260,770	
" " " Indian Army	31,330	
Pay of Second Lieutenants on appointment	8,183	
Miscellaneous Fighting Units	1,131	
Educational and Instructional: Furlough Allowances and miscellaneous expenditure	36,287	
Indian Army Service Corps: Furlough Allowances and miscellaneous expenditure	70,792	
Remount Depots: Furlough Allowances and miscellaneous expenditure	3,129	
Medical Services: Furlough Allowances and miscellaneous expenditure	112,278	
Veterinary: Furlough Allowances and miscellaneous expenditure	2,525	
Arsenals: Furlough Allowances and miscellaneous expenditure	35,337	
Miscellaneous Administrative Services	11,706	
Manufacturing Establishments: Miscellaneous expenditure	7,556	
Staff: Furlough Allowances and miscellaneous expenditure	75,964	
Consolidated Clothing Allowances	1,162	
Stores taken to India with troops: Clothing	16,086	
" " " Ordnance	23,298	
Gratuities and Allowances to Surplus Officers of the Indian Army	1,583	
Contribution towards Aden expenditure	119,959	
Sea Transport and Concession Passages	509,096	
Miscellaneous	2,302	
Payments to War Office for Retired Pay, &c., of British Forces for service in India	1,199,165	
Pay and Pensions of Non-effective and Retired Officers of the Indian Service	1,786,200	
Wound Pensions and Gratuities	30,411	
Miscellaneous Pensions, &c.	220,547	
Indian Military Service Family Pensions	305,266	
Miscellaneous	9,334	
		6,985,888
ROYAL AIR FORCE:		
Air Ministry for Troops serving in India	111,000	
Discharge Gratuities	1,150	
Furlough Allowances	6,730	
Educational and Instructional Charges	11,319	
National Health Insurance	1,277	
Unemployment Insurance	1,220	
Contributory Pensions Act, 1925	3,830	
Marriage Allowances and Allotments	72,936	
Stores taken to India with Airmen	782	
Consolidated Clothing Allowances	970	
Cost of Sea Transport	30,081	
Miscellaneous	528	
Air Ministry for personnel serving in India (Non-Effective Charge)	21,367	
		263,190
MARINE:		
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	100,946	
Royal Indian Marine Furlough Pay	14,814	
Sundry items	4,689	
Royal Indian Marine Retired Pay and Miscellaneous Pensions	48,413	
		168,862
MILITARY ENGINEER SERVICES:		
Furlough Pay of Royal Engineer personnel	24,696	
Payment to War Office on account of reduction of strengths	11,000	
		35,696
		7,453,636
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)		24,464,468

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1932 to

RECEIPTS—*continued.*

	£
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (brought forward)	1,460,198

CAPITAL.

CAPITAL CONTRIBUTED BY RAILWAY COMPANIES TOWARDS OUTLAY ON STATE RAILWAYS:				
Bengal and North-Western Railway Company: Capital Account				775,500

DEBT.

		£	£	£
PERMANENT DEBT INCURRED:				
India 5 per cent. Stock (1942–47)	Discount written off to Revenue	18,930		
India 5½ per cent. Stock (1936–8)		98,452		
India 4½ per cent. Stock (1950–5)		133,045		
India 4½ per cent. Stock (1958–68)		26,962		
India 6 per cent. Bonds (1932–3)		13,953		
India 6 per cent. Bonds (1933–5)		24,664		
			316,006	
India 5 per cent. Stock (1942–47)	Receipts during the year	9,500,000		
				9,816,006
UNFUNDED DEBT:				
Subscriptions to the Indian Military Widows' and Orphans' Fund			5,587	
Subscriptions to the Superior Services (India) Family Pension Fund			5,442	
				11,029

DEPOSITS AND ADVANCES.

	£		
GOLD STANDARD RESERVE:			
British Government Securities paid off, &c.	54,230,645		
Dividends on investments, Discount on Treasury Bills, &c.	359,668		
Transfer from Treasury Balance	15,527,000		
		70,117,313	
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:			
Repayment by the Imperial Government of			
Expenditure in England in connection with			
Pay of Second Lieutenants on appointment to the Indian Army	1,734		
Pay of Indian Army Officers lent to the Imperial Government	226		
Round-Table Conference	1,349		
Miscellaneous expenditure	1,288		
		4,597	
SUSPENSE ACCOUNTS:			
Bengal and North-Western Railway 5 per cent. Debenture Stock Discount	3,033		
British War Loan: Interest retained	418,025		
Miscellaneous	18,020		
		439,078	
MISCELLANEOUS DEPOSITS:			
Income Tax	960,382		
Madras and Southern Mahratta Railway (Mysore Railway): Interest on Debenture Stock	48,000		
Mysore Debenture Stock Sinking Fund and Investment Account	27,342		
Miscellaneous	31,509		
		1,067,233	
			71,628,221
Carried forward			83,690,954

of State in Council of India on account of the Central Government of India, 31st March 1933—*cont.*

DISBURSEMENTS—*continued.*

	£
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward)	24,464,468

EXPENDITURE NOT CHARGED TO REVENUE.

	Discharge of Debentures.	Stores, Establishment charges, &c. (Net).	
CAPITAL OUTLAY ON RAILWAYS:			
STATE RAILWAYS WORKED BY COMPANIES:	£	£	
Assam-Bengal Railway	—	35,247	
Bombay, Baroda and Central India Railway	—	221,345	
Bengal-Nagpur Railway	155,000	99,094	
Madras and Southern Mahratta Railway	—	178,447	
Rohilkhund and Kumaon Railway	—	10,294	
South Indian Railway	—	122,832	
Bengal and North-Western Railway	—	49,688	
	155,000	716,947	871,947

DEBT.

PERMANENT DEBT:	£		
INDIA 5½ PER CENT. STOCK (1932) DISCHARGED	37,562		
INDIA 6 PER CENT. BONDS (1932–33) DISCHARGED	4,705,200		
INDIA 6 PER CENT. BONDS (1933–35) DISCHARGED	4,336,500		
		9,079,262	
ANNUITIES IN PURCHASE OF RAILWAYS (CAPITAL PORTION):			
East Indian Railway	466,283		
Eastern Bengal Railway	44,049		
Great Indian Peninsula Railway	797,946		
Madras Railway	209,924		
Scinde Punjab and Delhi Railway	134,787		
		1,652,989	
SINKING FUNDS: East Indian Railway, Eastern Bengal Railway, Scinde Punjab and Delhi Railway		200,000	
			10,932,251
UNFUNDED DEBT:			
Indian Military Widows' and Orphans' Fund		5,350	
Superior Services (India) Family Pension Fund		7,859	
			13,209

DEPOSITS AND ADVANCES.

GOLD STANDARD RESERVE:	£		
Investments in British Securities	69,638,710		
Interest credited to Revenue	477,735		
		70,116,445	
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:			
Recoverable from the Imperial Government:			
Expenditure in England in connection with			
Pay of Second Lieutenants on appointment to the Indian Army	1,433		
Pay of Indian Army Officers lent to Imperial Government	145		
Round-Table Conference	16,751		
Miscellaneous expenditure	1,212		
		19,541	
SUSPENSE ACCOUNTS:			
Miscellaneous		14,001	
MISCELLANEOUS DEPOSITS:			
Income Tax	956,971		
Madras and Southern Mahratta Railway (Mysore Railway): Interest on Debenture Stock	48,000		
Mysore Debenture Stock Sinking Fund: Investment Account	27,342		
Miscellaneous	28,535		
		1,060,848	
			71,210,835
Carried forward			107,492,710

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1932 to

RECEIPTS—*continued.*

	£
Brought forward	83,690,954

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

	£	£
War Office:		
Repayments in respect of		
Additional Indian troops at Hong Kong	2,311	
Shanghai Defence Force	1,112	
Military Expenditure at Aden	—2,405	
Payments in India on A.F.O. 1706	34,307	
Remittances of Asiatic Artillery, &c.	20,783	
Pensions issued in India	40,892	
		97,000
Admiralty:		
Repayments in respect of		
Advances in India on account of Naval Services	53,432	
Pensions issued in India	724	
		54,156
Air Ministry:		
Repayments in respect of		
Funds supplied to R.A.F., Iraq	147,450	
Payments on A.F.O. 1706	1,855	
Funds for Command Accountant, R.A.F., Aden	132,000	
Military Expenditure at Aden	1	
		281,306
Foreign Office:		
Repayments in respect of moiety of expenditure in India in connection with Persian Gulf Radio Offices		—5
Board of Trade:		
Repayments in respect of		
Lighthouses in the Red Sea	5,358	
Balances on Indian Shipping Masters' Accounts	2,605	
Transports	10,321	
		18,284
Other Imperial Government Departments:		
Repayments in respect of		
Postal and Money Order transactions with Colonial Administrations	324,430	
Pensions, &c., issued in India on behalf of H.M. Paymaster-General	10,699	
Bills drawn in India on account of Emigration of Coolies and African Protectorates	74,955	
Political Expenditure at Aden recoverable from Colonial Office	23,366	
Opium shipped to Hong Kong, and the Straits Settlements	224,878	
Payments in India chargeable to Ministry of Pensions	39,944	
Miscellaneous	129,020	
		827,292
Other Remittance Transactions:		
Miscellaneous		23,109
Secretary of State's Bills and other Transfers:		
Sterling purchased in India	36,231,000	
Sale of Silver	1,777,726	
Sterling obtained in London	715,000	
		38,723,726
		40,024,868
TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT		123,715,822

RECEIPTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS:

Bombay	229	
United Provinces of Agra and Oudh	584	
Central Provinces	2,028	
		2,841
		123,718,663
BALANCE, 1ST APRIL 1932 (Including Gold Standard Reserve, £29)		15,612,803
		£139,331,466

INDIA OFFICE,
May 1933.

of State in Council of India on account of the Central Government of India, 31st March 1933—*cont.*

DISBURSEMENTS—*continued.*

		£
Brought forward		107,492,710

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

War Office:		
Payments in England on I.A.F. 602	15,126	
Effects of deceased Officers and Men of the British Army	4,073	
		19,199
Air Ministry:		
Payments in England on I.A.F. 602		4,236
Board of Trade:		
Basses and Minicoy Light Vessel Dues		1,174
Other Imperial Government Departments:		
Postal and Money Order Transactions with the United Kingdom	221,000	
Miscellaneous	66,370	
		287,370
Other Remittance Transactions:		
Commutations of Military and Marine Retired Pay	82,799	
Remittances by British Troops for deposit in the Post Office Savings Bank	82,080	
Rohilkund and Kumaon Railway Company: Interest on new 4 per cent. Debenture Stock allocated to State Works, &c.	25,199	
Mission to Court of Persia: Bills and Telegraphic Transfers	18,000	
Miscellaneous	71,399	
		279,477
Transfers through Gold Standard Reserve	15,527,000	
		16,118,456
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER		5,861,189
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT		129,472,355

DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS:

Madras	14,536	
Bombay	22,150	
Bengal	20,370	
United Provinces of Agra and Oudh	17,057	
Punjab	21,656	
Burma	33,997	
Bihar and Orissa	10,247	
Central Provinces and Berar	7,157	
Assam	7,391	
North-West Frontier Province	1,183	
		155,744
TOTAL DISBURSEMENTS		129,628,099
BALANCE, 31ST MARCH 1933 (including Gold Standard Reserve, £897)		9,703,367
		£139,331,466

SIDNEY TURNER, *Accountant-General.*

No. 4a.—Estimated Account of the Receipts and Disbursements of the Secretary of State in Council of India on account of the Provincial Governments, from 1st April 1932 to 31st March 1933.

——	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	North-West Frontier Province.	Totals.
RECEIPTS.	£	£	£	£	£	£	£	£	£	£	£
Medical	—	229	—	—	—	—	—	—	—	—	229
Miscellaneous	—	—	—	584	—	—	—	2,028	—	—	2,612
Totals	—	229	—	584	—	—	—	2,028	—	—	2,841
DISBURSEMENTS.											
Land Revenue: Law charges in connection with appeals	448	5	130	589	—	—	50	—	—	—	1,222
General Administration: Sundry items	1,266	577	1,925	1,522	2,354	2,699	1,264	1,467	139	805	14,018
Administration of Justice: Sundry items	54	47	130	85	272	81	774	—	—	16	1,459
Jails and Convict Settlements: Sundry items	—	—	—	201	101	431	—	—	—	—	733
Police: Sundry items	60	60	60	60	90	3,737	30	—	190	—	4,287
Ports and Pilotage: Sundry items	—	1	—	—	—	—	—	—	—	—	1
Medical: Sundry items	111	201	464	68	1,012	1,548	—	45	394	—	3,843
Superannuation: Sundry items	12,597	21,259	17,661	14,532	17,379	25,462	8,129	5,645	6,668	362	129,694
Miscellaneous: Sundry items	—	—	—	—	—	39	—	—	—	—	39
Total Disbursements (Revenue)	14,536	22,150	20,370	17,057	21,208	33,997	10,247	7,157	7,391	1,183	155,296
CAPITAL EXPENDITURE.											
Hydro-Electric Scheme: Leave pay	—	—	—	—	448	—	—	—	—	—	448
Totals	14,536	22,150	20,370	17,057	21,656	33,997	10,247	7,157	7,391	1,183	155,744

No. 5.

ACCOUNT

showing the

TOTAL AMOUNT OF INDIAN DEBT RAISED IN ENGLAND,

including the capital liability in course of discharge by means of Railway Annuities, and the Annual Interest thereon on the 31st March 1932; the Debt and Interest created in the Year ended the 31st March 1933; the Debt and Interest reduced in that Year; and the Total Amount of Debt, and the Annual Interest thereon, on the 31st March 1933; together with the Cost of Management paid in the Year.

No. 5.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, and the Annual Interest thereon on the 31st March 1932; the Debt and Interest that Year; and the Total Amount of Debt, and the Annual Interest thereon.

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt.
TOTAL DEBT ON 31ST MARCH 1932:—			
DEBT BEARING INTEREST.			
Permanent Debt:	£ s. d.		£ s. d.
India 5½ per Cent. Stock, 1936–38	17,181,231 18 3	5½	944,967 15 1
India 4½ per Cent. Stock, 1950–55	39,852,418 9 0	4½	1,793,358 16 7
India 4½ per Cent. Stock, 1958–68	17,500,000 0 0	4½	787,500 0 0
India 3½ per Cent. Stock	88,667,884 8 10	3½	3,103,375 19 1
India 3 per Cent. Stock	77,024,185 4 8	3	2,310,725 11 2
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
India 6 per Cent. Bonds, 1932–33	4,706,600 0 0	6	282,396 0 0
India 6 per Cent. Bonds, 1933–35	6,954,400 0 0	6	417,264 0 0
India 6 per Cent. Bonds, 1935–37	12,000,000 0 0	6	720,000 0 0
India 6 per Cent. Bonds, 1933–34	9,965,000 0 0	6	597,900 0 0
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935–55	3,500,000 0 0	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	3½	122,500 0 0
Burma Railway 3 per Cent. Debenture Stock	1,250,000 0 0	3	37,500 0 0
TOTAL Permanent Debt, and Annual Interest thereon, on 31st March 1932	313,552,472 7 7		12,254,221 12 10
Railway Annuities:			
East Indian Railway: Annuity terminating in 1953	15,908,180 0 9	4·2994	683,956 5 11
Eastern Bengal Railway: Annuity terminating in 1957	1,901,848 14 2	3·85	73,221 3 6
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	6,218,330 11 4	3·825	237,851 2 10
Great Indian Peninsula Railway: Annuity terminating in 1948	16,709,300 13 8	2·85	476,215 1 4
Madras Railway: Annuity terminating in 1956	7,979,629 7 10	3·5125	280,284 9 8
TOTAL Capital Liability in course of Discharge, and Annual Interest thereon, on 31st March 1932	48,717,289 7 9		1,751,528 3 3
TOTAL Debt bearing Interest, and Annual Interest thereon, on 31st March 1932	362,269,761 15 4		14,005,749 16 1
DEBT NOT BEARING INTEREST.			
India 5 per Cent. Stock, 1932	44,365 16 9		—
DEBT CREATED IN THE YEAR 1932–33:—			
DEBT BEARING INTEREST.			
Permanent Debt:			
India 5 per Cent. Stock, 1942–47	10,000,000 0 0	5	500,000 0 0
DEBT NOT BEARING INTEREST.			
India 6 per Cent. Bonds, 1932	1,400 0 0	—	—
£	372,315,527 12 1		14,505,749 16 1
LIABILITY FOR BRITISH 5 PER CENT. WAR LOAN (1929–47) TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.	£ s. d.	£ s. d.	£ s. d.
Outstanding on the 1st April 1917	100,000,000 0 0		
Less, reductions to 31st March 1932	83,278,996 17 7		
Outstanding on the 1st April 1932		16,721,003 2 5	—	—†
£		16,721,003 2 5		—

† Payment of interest suspended from 1st July 1931.

including the capital liability in course of discharge by means of Railway Annuities, created in the Year ended the 31st March 1933; the Debt and Interest reduced in on the 31st March 1933; together with the Cost of Management paid in the Year.

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt.
DEBT REDUCED IN THE YEAR 1932-33 :—	£ s. d.		£ s. d.
DEBT BEARING INTEREST.			
Permanent Debt :			
Purchased with the Sinking Funds created pursuant to Act 42 & 43 Vict. c. 206, s. 51, andAct 44 & 45 Vict. c. 53, s. 2 (*a*) :—			
India 5½ per Cent. Stock, 1936-38	139,436 13 4	5½	7,669 0 3
India 6 per Cent. Bonds, 1935-37	47,500 0 0	6	2,850 0 0
India 6 per Cent. Bonds, 1932, discharged	4,706,600 0 0	6	282,396 0 0
India 6 per Cent. Bonds, 1933-35, purchased prior to maturity	4,336,500 0 0	6	260,190 0 0
TOTAL Permanent Debt, and Annual Interest thereon, reduced in the year ended 31st March 1933	9,230,036 13 4		553,105 0 3
Railway Annuities :			
East Indian Railway: Annuity terminating in 1953	466,282 16 4	4·2994	20,040 3 3
Eastern Bengal Railway: Annuity terminating in 1957	44,048 16 7	3·85	1,695 4 6
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	134,786 14 6	3·825	5,155 12 0
Great Indian Peninsula Railway: Annuity terminating in 1948	797,946 2 2	2·85	22,741 9 2
Madras Railway: Annuity terminating in 1956	209,924 3 4	3·5125	7,373 12 2
TOTAL Capital Liability, and Annual Interest thereon, reduced during the year ended 31st March 1933	1,652,988 12 11		57,006 1 1
TOTAL Debt, and Annual Interest thereon, reduced during the year ended 31st March 1933	10,883,025 6 3		610,111 1 4
DEBT NOT BEARING INTEREST.			
India 5½ per Cent. Stock, 1932	37,561 12 3	—	—
TOTAL DEBT ON 31ST MARCH 1933* :—			
DEBT BEARING INTEREST.			
Permanent Debt :			
India 5½ per Cent. Stock, 1936-38	17,041,795 4 11	5½	937,298 14 10
India 5 per Cent. Stock, 1942-47	10,000,000 0 0	5	500,000 0 0
India 4½ per Cent. Stock, 1950-55	39,852,418 9 0	4½	1,793,358 16 7
India 4½ per Cent. Stock, 1958-68	17,500,000 0 0	4½	787,500 0 0
India 3½ per Cent. Stock	88,667,884 8 10	3½	3,103,375 19 1
India 3 per Cent. Stock	77,024,185 4 8	3	2,310,725 11 2
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
India 6 per Cent. Bonds, 1933-35	2,617,900 0 0	6	157,074 0 0
India 6 per Cent. Bonds, 1935-37	11,952,500 0 0	6	717,150 0 0
India 6 per Cent. Bonds, 1933-34	9,965,000 0 0	6	597,900 0 0
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935-55	3,500,000 0 0	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	3½	122,500 0 0
Burma Railway 3 per Cent. Debenture Stock	1,250,000 0 0	3	37,500 0 0
TOTAL Permanent Debt bearing Interest, and Annual Interest thereon, on 31st March 1933	314,322,435 14 3		12,201,116 12 7
Railway Annuities :			
East Indian Railway: Annuity terminating in 1953	15,441,897 4 5	4·2994	663,916 2 8
Eastern Bengal Railway: Annuity terminating in 1957	1,857,799 17 7	3·85	71,525 19 0
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	6,083,543 16 10	3·825	232,695 10 10
Great Indian Peninsula Railway: Annuity terminating in 1948	15,911,354 11 6	2·85	453,473 12 2
Madras Railway: Annuity terminating in 1956	7,769,705 4 6	3·5125	272,910 17 6
TOTAL Capital Liability in course of discharge, and Annual Interest thereon, on 31st March 1933	47,064,300 14 10		1,694,522 2 2
TOTAL Debt bearing Interest, and Annual Interest thereon, on 31st March 1933	361,386,736 9 1		13,895,638 14 9
DEBT NOT BEARING INTEREST.			
India 5½ per Cent. Stock, 1932	6,804 4 6		—
India 6 per Cent. Bonds, 1932	1,400 0 0		—
* For Analysis, *see* overleaf. £	372,315,527 12 1		14,505,749 16 1
LIABILITY FOR BRITISH WAR LOAN TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.	£ s. d.		£ s. d.
Reduction during 1932-33	—	—	—
Outstanding on the 31st March 1933	16,721,003 2 5	—	—†
£	16,721,003 2 5		—

No. 5.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, including the capital liability in course of discharge by means of Railway Annuities, and the Annual Interest thereon—*continued*.

ANALYSIS of the Amount of INDIAN DEBT raised in *England*, including the capital liability in course of discharge by the Payment of Railway Annuities, and the Annual Interest thereon, on 31st March 1933

	Capital of Debt.		Rate per Cent.	Annual Interest on Debt.
Debt, exclusive of that incurred for Railways shown below:	£ s. d.	£ s. d.		£ s. d.
India 5½ per Cent. Stock, 1936–38	*—5 3 8*	- - -	5½	*—0 5 8*
India 5 per Cent. Stock, 1942–47	1,000,000 0 0	- - -	5	50,000 0 0
India 4½ per Cent. Stock, 1950–55	9,467,539 19 11	- - -	4½	426,039 6 0
India 3½ per Cent. Stock	47,993,573 13 7	- - -	3½	1,679,775 1 7
India 3 per Cent. Stock	25,768,003 16 9	- - -	3	773,040 2 3
India 2½ per Cent. Stock	11,067,339 12 0	- - -	2½	276,683 9 9
India 6 per Cent. Bonds, 1933–34	3,989,654 17 1	- - -	6	239,379 5 10
India 6 per Cent. Bonds, 1933–35	*—13,423 4 10*	- - -	6	*—808 13 11*
India 6 per Cent. Bonds, 1935–37	1,000,000 0 0	- - -	6	60,000 0 0
Debt incurred for Railway purposes:		100,272,628 10 10	–	3,504,108 5 10
Debt bearing interest—				
India 5½ per Cent. Stock, 1936–38	17,041,800 8 7	- - -	5½	937,299 0 6
India 5 per Cent. Stock, 1942–47	9,000,000 0 0	- - -	5	450,000 0 0
India 4½ per Cent. Stock, 1950–55	30,384,878 9 1	- - -	4½	1,367,319 10 7
India 4½ per Cent. Stock, 1958–68	17,500,000 0 0	- - -	4½	787,500 0 0
India 3½ per Cent. Stock	40,674,310 15 3	- - -	3½	1,423,600 17 6
India 3 per Cent. Stock	51,256,181 7 11	- - -	3	1,537,685 8 11
India 2½ per Cent. Stock	472,646 14 10	- - -	2½	11,816 3 5
India 6 per Cent Bonds, 1933–34	5,975,345 2 11	- - -	6	358,520 14 2
India 6 per Cent. Bonds, 1933–35	2,631,378 4 10	- - -	6	157,882 13 11
India 6 per Cent. Bonds, 1935–37	10,952,500 0 0	- - -	6	657,150 0 0
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	- - -	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	- - -	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	- - -	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935–55	3,500,000 0 0	- - -	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	- - -	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	- - -	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	- - -	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	- - -	3½	122,500 0 0
Burma Railway Debenture Stock	1,250,000 0 0	- - -	3	37,500 0 0
East Indian Railway Annuity	15,441,897 4 5	- - -	4·2994	663,916 2 8
Eastern Bengal Railway Annuity	1,857,799 17 7	- - -	3·85	71,525 19 0
Scinde Punjab and Delhi Railway Annuity	6,083,543 16 10	- - -	3·825	232,695 10 10
Great Indian Peninsula Railway Annuity	15,911,354 11 6	- - -	2·85	453,473 12 2
Madras Railway Annuity	7,769,705 4 6	- - -	3·5125	272,910 17 6
		261,114,107 18 3	–	10,391,530 8 11
		361,386,736 9 1	–	13,895,638 14 9

CHARGES for the MANAGEMENT of DEBT, paid during the Year ended 31st March 1933.

Average Amount of India Stocks on which Interest was paid during the year 1932.

	Bank of England.	Bank of Ireland.
	£ s. d.	£ s. d.
India 5½ per Cent. Stock, 1936–38	17,175,514 15 11	5,705 2 6
India 4½ per Cent. Stock, 1950–55	39,713,723 7 3	138,695 1 9
India 4½ per Cent. Stock, 1958–68	17,486,174 17 10	13,825 2 1
India 3½ per Cent. Stock	86,236,880 3 4	2,431,004 5 6
India 3 per Cent. Stock	76,176,557 11 11	847,627 12 8
India 2½ per Cent. Stock	11,477,837 10 0	62,148 16 10
£	248,266,688 6 3	3,499,006 1 4
India 6 per Cent. Bonds, 1933–35	6,954,400 0 0	—
India 6 per Cent. Bonds, 1935–37	11,952,500 0 0	—
India 6 per Cent. Bonds, 1933–34	9,965,000 0 0	—
£	28,871,900 0 0	—

	£ s. d.	£ s. d.
BANK OF ENGLAND.		
Charge for Management for the year 1932:		
On £248,266,688 6s. 3d. India Stocks, at £300 per million per annum	74,480 0 2	
„ £28,871,900 India Bonds at £100 per million per annum	2,887 3 10	
„ £11,182,539 1s. 6d. India 5½ per Cent. Stock, 1932, from 1 to 15 Jan. 1932, at £300 per million per annum	128 13 6	
„ £10,000,000 India 5 per Cent. Stock, 1942–47, from 19 July to 31 Dec. 1932 at £300 per million per annum	1,364 7 8	
„ £3,604,600 India 6 per Cent. Bonds, 1932–33, from 1 Jan. to 15 June at £100 per million per annum	162 18 11	
„ £9,660,766 Indian Railway Debenture Stocks, at £300 per million per annum	2,898 4 5	
Charge for issue for the Year 1932–33:		
On £10,000,000 India 5 per Cent. Stock, 1942–47, at £750 per million	7,500 0 0	
Charge for redemption of India 6 per Cent. Bonds, 1932. £3,604,600 at £150 per million	540 13 9	
		89,962 2 3
BANK OF IRELAND.		
Charge for Management for the Year 1932:		
On £3,499,006 1s. 4d. India Stocks, at £360 per million per annum	1,259 11 5	
„ India 5½ per Cent. Stock, 1932, £30,888 15s. 11d. from 1 to 15 January at £360 per million per annum	5 11 1	
Charge for redemption of £1,494 2s. 9d. India 5½ per Cent. Stock, 1932, at £750 per million	1 2 4	
		1,266 4 10
IMPERIAL BANK OF INDIA.		
Charge for Management for the Year 1932:		
On Rs. 8,30,98,608 Indian Government Rupee Loans, at £300 per ten million Rupees, on the basis of a minimum charge of £5,000 per annum	—	5,000 0 0
EAST INDIAN RAILWAY COMPANY.		
Charge for Management for the year ended 31st March 1933:		
On £18,500,000 East Indian Railway Debenture Stocks, at £230 per million per annum	—	4,255 0 0
	£	100,483 7 1

INDIA OFFICE,
May 1933.

SIDNEY TURNER,
Accountant-General.

No. 6.—STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England* between 1st April 1932 and 31st March 1933. (*Section* 26 (2), Government of India Act.)

SALARIES.

(*Bonus payable unless otherwise stated.*)

Administrative Officer for currency duties in the Financial Department. New post: Salary to be £750, rising by £25 annually to £800. In lieu of Administrative Officer with allowance of £200.

Temporary allowance of £150 to an Assistant Principal. Now ceased.

Temporary allowance of £150 to an Administrative Officer. Now ceased.

Allowance of £100 to the Senior Administrative Officer or Assistant Principal in the Economic and Overseas Department.

Additional Higher Clerical post. Created for a period not exceeding two years.

Additional Clerical Officer, in lieu of Clerk (Unestablished) in the Legal Adviser and Solicitor's Department.

Eight Clerks, Special Class, on conditions as sanctioned for the employment of Clerk, Special Class, in the Civil Service generally. Cadre of Clerical Officers correspondingly reduced.

Six Typists established as Shorthand Typists, under Temporary Staffs Committee Report, and paid as such, pending absorption in vacancies.

General Staff Officer, Grade III. Temporarily employed. Now ceased.

Allowance of £50 (inclusive) to Information Officer to cover the expenses of entertainment; extended for a further year.

One additional Unestablished Messenger employed on Record duties, with reduction of Unestablished Messengers employed on ordinary duties by one.

Two additional Unestablished Messengers: in lieu of two Established Messengers.

Two supernumerary Unestablished Messengers: absorbed on occurrence of vacancies.

No. 6.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1932–33.

Name.	Rank.	Age.	Service.	Salary (Stabilized Pay).	Cause.	Amount. Granted.	Amount. Ceased.
SUPERANNUATION ALLOWANCES.		*Years.*	*Years.*	£ *s. d.*		£ *s. d.*	£ *s. d.*
Edgell, William	Supervisor, India Store Department.	—	—	—	Death	—	284 3 4
Haines, Herman Anderson.	Secretary	—	—	—	Ditto	—	988 0 0
Hitchcock, John	Mechanical Engineer, India Store Department.	—	—	—	Ditto	—	462 13 10
Kilbracken, Right Hon. Lord, G.C.B.	Permanent Under Secretary of State.	—	—	—	Ditto	—	1,500 0 0
Poulton, Henry Dunbar	Senior Clerk, India Audit Office.	—	—	—	Ditto	—	370 0 0
Robinson, Sir William, C.B.E.	Secretary	—	—	—	Ditto	—	555 0 0 S. 74 8 9
Vaudrey, Horace John Peter.	Messenger	—	—	—	Ditto	—	63 15 0 S. 35 4 8
Allen, Edwin John Austin.	Inspector of Stores, India Store Department.	63	12	378 19 4	Age	43 16 10 S. 13 0 1	—
Cole, John Samuel	Executive Officer, India Store Department.	60	25	534 14 0	Ditto	132 16 3 S. 34 5 7	—
De Ville, Louis	Chief Cartographer, Admiralty, formerly Second Class Clerk, India Office.	60	—	—	Ditto	(1)5 18 9	—
Gilbert, Ernest John	Inspector of Stores, India Store Department.	60	34	505 7 0	Ditto	170 0 0 S. 44 15 6	—
Harrison, Sir Edward Richard.	Chief Inspector of Stamps and Taxes, Inland Revenue, formerly Second Class Clerk, India Office.	60	—	—	Ditto	(1)2 8 8	—
Hickson, Ernest Edward	Inspector of Stores, India Store Department.	58	32	505 7 0	Ill-health	160 0 0 S. 42 2 10	—
Hilton, George Grimmer, M.B.E.	Higher Clerical Officer	65	11	476 1 0	Age	51 11 3 S. 13 17 11	—
Hockins, Charles James Moorman.	Clerical Officer	60	11	285 11 0	Ditto	29 4 8 S. 10 0 7	—
Howlett, Richard Ross	Director of Purchase, India Store Department.	60	37	1,146 9 0	Ditto	616 13 4 S. 90 6 3	—
McCartney, William Darby Williams.	Clerical Officer, H.M. Paymaster - General's Office, formerly Clerical Officer, India Office.	62	—	—	Ditto	(1) 1 2 9 S. 0 11 5	—
Mason, Henry George, O.B.E.	Messenger	60	21	190 15 0	Ditto	43 19 11 S. 14 12 8	—
Putnam, James	Superintending Executive Officer.	60	41	833 14 0	Ditto	350 0 0 S. 66 17 0	—
Saunders, William	Keeper of Records	65	47	270 15 0	Ditto	100 0 0 S. 35 7 6	—
Simmonds, John	Messenger	60	13	196 18 0	Ditto	26 6 11 S. 9 4 11	—
Slocombe, Charles	Clerk for special duties	60	40	833 14 0	Ditto	350 0 0 S. 66 17 0	—
Woolford, Charles Bowles.	Inspector of Stores, India Store Department.	63	19	505 7 0	Ditto	95 0 0 S. 25 0 5	—
					TOTAL	2,645 19 0	4,333 5 7
					DECREASE	£1,687 6 7	

NOTE.—The amounts with the letter "S" prefixed, under Amounts Granted or Ceased above, are Supplementary Allowances, based on Civil Service Bonus. The amounts quoted are the maximum figure at which the Supplementary Allowances are payable.

(1) Portion of Pension payable from Indian Revenues, under the Rules made under Section 7 (1) of the Superannuation Act, 1909, in respect of service in the India Office.

No. 6.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

Name.	Rank.	Age.	Service.	Salary (Stabilized Pay).	Cause.	Amount. Granted.	Amount. Ceased.
COMPENSATION ALLOWANCES.		*Years.*	*Years.*	£ s. d.		£, s. d.	£ s. d.
Caird, Charles Edward	Inspector of Stores, India Store Department.	58	33	505 7 0	Abolition of appointment.	220 0 0 S. 57 18 10	—
Carlin, Daniel	Higher Executive Officer, India Store Department.	49	30	622 13 0	Ditto	250 0 0 S. 61 6 6	—
Oxbrow, John Frederick	Inspector of Stores, India Store Department.	57	28	505 7 0	Ditto	140 0 0 S. 36 17 5	—
Phibbs, Alfred	Principal Executive Officer, India Store Department.	58	38	726 0 0	Ditto	380 0 0 S. 79 16 0	—
Travis, Henry Edward	Inspector of Stores, India Store Department.	56	28	505 7 0	Ditto	186 13 4 S. 49 3 3	—
Ward, Alfred William	Principal Executive Officer, India Store Department.	58	40	726 0 0	Ditto	400 0 0 S. 84 0 0	—
				TOTAL		1,945 15 4	—
				INCREASE		£1,945 15 4	
COMPASSIONATE ALLOWANCES.							
Grant, Leonard	Electrician	—	—	—	Death	—	60 8 0 S. 12 16 4
Hills, James Chandler	Lift Attendant	65	44	38s. per week plus 20s. 6d. per week industrial bonus	Age	53 4 7 S. 26 14 6	—
Knierieum, Susan	Housemaid	64	34	27s. per week	Ditto	26 14 6 S. 13 5 1	—
				TOTAL		119 18 8	73 4 4
				INCREASE		£46 14 4	

NOTE.—The amounts with the letter "S" prefixed, under Amounts Granted or Ceased above, are Supplementary Allowances, based on Bonus. The amounts quoted are the maximum figure at which the Supplementary Allowances are payable.

ANNUAL AMOUNT OF PENSIONS FOR THE YEAR 1933–34.

	1933–34. Pensions granted.	1933–34. Portion commuted.	1933–34. Net Amount payable.	1932–33. (Revised.) Pensions granted.	1932–33. (Revised.) Portion commuted.	1932–33. (Revised.) Net Amount payable.	Increase.	Decrease.
	£	£	£	£	£	£	£	£
Superannuation allowances	39,170	712	38,458	40,857	685	40,172	—	1,687
Compensation allowances	3,492	618	2,874	1,546	218	1,328	1,946	—
Compassionate allowances	1,524	—	1,524	1,478	—	1,478	46	—
£	44,186	1,330	42,856	43,881	903	42,978	1,992	1,687
						INCREASE	£305	

No. 7.—LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India;* STATEMENT of the SALARIES and other EXPENSES of the INDIA OFFICE, and of the OFFICE of the AUDITOR of the ACCOUNTS of the SECRETARY of STATE IN COUNCIL for the year ended 31st March 1933; and ESTIMATE of the AMOUNT required for SALARIES and other EXPENSES in the Year ending 31st March 1934.

		1933–34.	1932–33.	INCREASE.	DECREASE.
INDIA OFFICE.		£	£	£	£
SALARIES AND ALLOWANCES		191,297	185,631	5,666	—
LAW CHARGES		225	95	130	—
POSTAGE AND TELEGRAMS TO INDIA		6,825	7,131	—	306
OFFICE CONTINGENCIES		14,250	13,513	737	—
HEALTH, UNEMPLOYMENT, AND CONTRIBUTORY PENSIONS INSURANCE		450	312	138	—
STATIONERY, PRINTING, AND BOOKBINDING		10,800	9,003	1,797	—
MISCELLANEOUS (HOME ADMINISTRATION)		450	267	183	—
OFFICE OF AUDITOR.					
SALARIES AND ALLOWANCES		16,060	16,240	—	180
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)		—	—	—	—
	£	240,357	232,192	8,651	486
			NET INCREASE	£8,165	
SUPERANNUATION AND RETIRED ALLOWANCES	£	44,186*	43,881*	305	—

* Annual Amount of Pensions for the year, including the portions which have been commuted.

INDIA OFFICE.

SUMMARY of SALARIES, WAGES, and ALLOWANCES.

Numbers. 1 April 1932.	Numbers. 1 April 1933.		1933–34.	1932–33.	INCREASE.	DECREASE.
			£	£	£	£
2	2	Secretary of State, Parliamentary Under Secretary of State (1)	—	—	—	—
14	13	Permanent Under Secretary of State, Deputy Under Secretary of State, Assistant Under Secretaries of State and Members of Council	25,126	21,813	3,313	—
140	139	Correspondence Department	74,033	73,074	959	—
122	122	Accountant-General's Department	45,410	44,072	1,338	—
11	11	Record Department	3,866	3,818	48	—
19	19	Telegraph and Mails Branch	5,790	5,608	182	—
57	60	Typing Branch	8,222	8,201	21	—
20	20	Miscellaneous Officers, &c.	10,829	10,952	—	123
61	61	Office Keepers and Messengers	9,217	9,383	—	166
37	37	Housekeeper, Housemaids, and Charwomen	2,707	2,669	38	—
28	28	Artificers and Labourers employed at the India Office	5,479	5,462	17	—
2	1	Casual Assistance, Overtime, and Sunday Pay	618	579	39	—
513	513	£	191,297	185,631	5,955	289
		NET INCREASE			£5,666	

(1) Salaries borne on Civil Service Estimates presented by His Majesty's Treasury to Parliament.

No. 7.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Details of the foregoing.

The money provision in each case represents the total remuneration, including bonus where payable.

Numbers. 1 April 1932.	Numbers. 1 April 1933.	Salaries, Wages, and Allowances.			1933-34.	1932-33.
		Under Secretaries of State, &c.			£	£
1	1	Permanent Under Secretary of State	£3,000 (1)		2,700	2,700
1	1	Deputy Under Secretary of State	£2,200 (1)		1,980	1,980
2	2	Assistant Under Secretaries of State (2)	£1,200—100—1,500		3,266	3,266
10	9	Members of Council (3)	£1,200		17,180	18,867
14	13			£	25,126	21,813

(1) Abated by 10 per cent.
(2) One is also Clerk of the Council.
(3) The three Indian Members receive an allowance of £600 a year each. The amount of £17,180 is the estimated remuneration of 12 Members of Council, the maximum number fixed by section 3 (1) of the Government of India Act. Where bonus is not payable in addition, the salary is abated by 10 per cent.

1 April 1932.	1 April 1933.				1933-34.	1932-33.
		Correspondence Department (including Financial, Public and Judicial, Military, Political, Services and General, Economic and Overseas).			£	£
8	8	Assistant Secretaries(1)	£1,000—50—1,200		14,508	14,025
19	19	Principals (2) (3)	£700—25—900		18,756	17,588
11	11	Assistant Principals(4)	£200—20—240 £240—25—500		3,888	4,653
—	1	Administrative Officer for Currency duties(5)	£750—25—800		891	—
2	1	Administrative Officer(6)	£400—15—500		726	1,593
1	1	Chief Executive Officer(7)	£800—25—900		1,100	1,095
2	2	Superintending Executive Officers	£550—20—700		1,502	1,665
4	4	Higher Executive Officers	£400—15—500		2,368	2,454
6	6	Executive Officers (Training Grade) (8)	£100—10—130 £130—15—400		2,472	2,535
9	10	Higher Clerical Officers (men)	£300—15—400		4,623	4,397
1	1	Higher Clerical Officer (woman)	£230—10—300		388	556
58(9)	51(9)	Clerical Officers (men) (10)	£80—5—100 £100—10—120 £120—15—150 £150—10—250		13,984	14,140
14	16	Clerical Officers (women) (11)	£80—5—120 £120—£7 10s.—£180		3,412	3,039
—	3	Clerks, Special Class (12)	47s. 7d.—2s. 6d.—65s. 1d. a week (inclusive)		507	442
		Secretary, Military Department, and Staff.				
1	1	Secretary	£1,200		1,346	1,346
1	1	Personal Assistant to the Secretary (14)	£500		623	623
1	1	G.S.O. I.	—		1,330	1,331
		Political Aide-de-Camp to the Secretary of State.				
1	1	Political Aide-de-Camp to the Secretary of State(13)(14)	£800		947	947
1	1	Assistant to the Political Aide-de-Camp(15)	£350—15—500		662	645
140	139			£	74,033	73,074

(1) Four are paid as Secretaries (Old Establishment), *i.e.*, £1,200 per annum.
(2) One proceeds beyond £900 by increments of £25 to £1,000. Three are acting as Assistant Secretaries.
(3) One receives an allowance of £300 as Private Secretary to the Secretary of State, one receives an allowance of £100 as Deputy Clerk of the Council, and one receives an allowance of £200 for performing the duties of Railway Adviser and Government Director of Indian Railway Companies (*see* Miscellaneous Officers, page 91).
(4) One receives an allowance of £150 as Assistant Private Secretary to the Secretary of State; two receive an allowance of £150 each as Private Secretaries to the Permanent Under Secretary of State and the Parliamentary Under Secretary of State respectively; one receives an allowance of £80 as Resident Clerk; and one receives an allowance of £50 as one of the Editors of the "India Office List." Three are acting as Principals.
(5) New post, in lieu of an Administrative Officer.
(6) Receives a personal allowance of £100.
(7) Present incumbent paid on scale £750—25—950.
(8) One receives an allowance of £50 as one of the Editors of the "India Office List."
(9) Includes six Temporary Clerks employed on 1st April 1932 and four on 1st April 1933.
(10) One receives an allowance of £10 for extra duties, and one receives an allowance of £20 (at present in abeyance) for assisting the Clerk of the Codes.
(11) One receives an allowance of £30 for special duties.
(12) Amount for 1932-33 includes pay as Temporary Clerks, Grade III, prior to establishment as Clerks, Special Class.
(13) Salary of £800 is inclusive of £200 consolidated travelling allowance.
(14) Non-pensionable appointment.
(15) Present incumbent paid on scale £400—15—500, extended by increments of £15 to £550.

No. 7.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1932.	Numbers. 1 April 1933.	Salaries, Wages, and Allowances—*continued.*		1933-34.	1932-33.
		Accountant-General's Department.		£	£
1	1	Accountant-General(1)	£1,000—50—1,200	1,346	1,346
1	1	Deputy Accountant-General	£850—25—1,000	1,146	1,146
1	1	Assistant Accountant-General	£750—25—850	997	997
5	5	Superintending Executive Officers	£550—20—700	3,913	3,885
13	13	Higher Executive Officers	£400—15—500	7,847	7,780
13	13	Executive Officers (Training Grade) (2)	£100—10—130 £130—15—400	5,450	5,214
9	8	Higher Clerical Officers (men)	£300—15—400	4,040	4,252
2	3	Higher Clerical Officers (women)	£230—10—300	1,155	975
57(4)	55 (3)	Clerical Officers (men)(4)	£80—5—100 £100—10—120 £120—15—150 £150—10—250	14,732	14,049
18	19	Clerical Officers (women) (5)	£80—5—120 £120—£7 10s.—£180	4,269	3,920
—	1	Clerk, Special Class (6)	47s. 7d.—2s. 6d.—65s. 1d. a week (inclusive)	169	169
1	1	Comptometer Operator (7)	28s. a week—2s.—36s. a week	137	131
1	1	Keeper of Records	£130—5—150	209	208
122	122		£	45,410	44,072

(1) The Accountant-General is also Controller of Pension Funds.
(2) One receives an allowance of £40 as Assistant to the Clerk of the Council.
(3) Includes five Temporary Clerks employed on 1st April 1932 and two on 1st April 1933.
(4) One receives an allowance of £20 for assisting the Editors of the "India Office List."
(5) One receives an allowance of £8 for special duties.
(6) Amount for 1932–33 includes pay as Temporary Clerk, Grade III, prior to establishment as Clerk, Special Class.
(7) Non-pensionable appointment.

		Record Department.			
1	1	Superintendent	£550—20—700	830	807
1	1	Parliamentary Clerk	£400—15—500	623	611
1	1	Higher Clerical Officer (1)	£300—15—400	569	551
3(2)	2	Clerical Officers (men)	£80—5—100 £100—10—120 £120—15—150 £150—10—250	499	500
3	3	Clerical Officers (women) (3)	£80—5—120 £120—£7 10s.—£180	734	717
—	1	Clerk, Special Class (4)	51s. 3d.—2s. 6d.—68s. 9d. a week (inclusive)	179	179
1	1	Keeper of Records	£150—£7 10s.—£175	223	244
1	1	Keeper of Military Records	£130—5—150	209	209
11	11		£	3,866	3,818

(1) Receives an allowance of £80 as Resident Clerk.
(2) Includes two Temporary Clerks.
(3) One receives an allowance of £20 for assisting the Editors of the "India Office List."
(4) Amount for 1932-33 includes pay as Temporary Clerk, Grade III, prior to establishment as Clerk, Special Class.

		Telegraph and Mails Branch.			
1	1	Superintendent (1)	£400—15—500	654	636
2	2	Higher Clerical Officers (2)	£300—15—400	1,092	978
14(3)	12(3)	Clerical Officers (men) (4)	£80—5—100 £100—10—120 £120—15—150 £150—10—250	3,476	3,439
1	1	Clerical Officer (woman) (5)	£80—5—120 £120—£7 10s.—£180	247	235
—	2	Clerks, Special Class (6)	47s. 7d.—2s. 6d.—65s. 1d. a week (inclusive)	363	278
1	1	Girl Messenger (7)	13s. to 26s. a week (inclusive) according to age.	48	42
19	19		£	5,790	5,608

(1) Receives an allowance of £50 while in charge of the Branch, and an allowance of £50 as Clerk of the Codes.
(2) Each receives an allowance of £35 for Telegraph Duties.
(3) Includes two Temporary Clerks employed on 1st April 1932 and one on 1st April 1933; latter receives an allowance of £20 for Telegraph Duties.
(4) Nine each receive an allowance of £20 for Telegraph Duties.
(5) Receives an allowance of £20 for Telegraph Duties.
(6) Amount for 1932–33 includes pay as Temporary Clerks, Grade III, prior to establishment as Clerks, Special Class. One receives an allowance of £20 for Telegraph Duties.
(7) Appointment on temporary basis.

No. 7.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1932.	Numbers. 1 April 1933.	Salaries, Wages, and Allowances—*continued.*		1933-34.	1932-33.
		Typing Branch.		£	£
1	1	Chief Superintendent - - -	£200—£7 10*s.*—£230	283	306
3	3	Superintendents - - - -	£150—£7 10*s.*—£180	871	705
23(1)	25(1)	Shorthand Typists (2) - - -	28*s.* a week—2*s.* 6*d.*—46*s.* a week.	3,679	3,387
25(3)	26(3)	Typists (4) - - - -	22*s.* to 28*s.* a week, according to age—2*s.*—36*s.* a week.	3,003	3,388
2	2	Hectographists (5) - - - -	36*s.* 8*d.*—2*s.*—48*s.* 8*d.* a week (inclusive).	254	250
3	3	Girl Messengers(6) - - - -	13*s.* to 26*s.* a week (inclusive), according to age.	132	165
57	60		£	8,222	8,201

(1) Includes two Temporary Shorthand-Typists employed on 1st April 1932 and one on 1st April 1933.
(2) One receives an allowance of £75 as Assistant to the Private Secretary to the Secretary of State; two an allowance of 5*s.* a week each in compensation for late additional duty. An allowance of £5 is paid to a Shorthand-Typist for relieving the Assistant to the Private Secretary.
(3) Includes two Temporary Typists employed on 1st April 1932 and seven on 1st April 1933.
(4) Four each receive an allowance of £10 for telegraph duties.
(5) Paid as Grade III Temporary Women Clerks. Scale fluctuates in accordance with Treasury Circular of 26th August 1927.
(6) Appointments on temporary basis.

		Miscellaneous Officers, &c.			
1	1	Railway Adviser and Government Director of Indian Railway Companies(1) - -	£1,000—50—1,200	£ 203	£ 203
1	1	Assistant Government Director of Indian Railway Companies(2) - - -	£750—25—800	939	915
1	1	Librarian - - - - -	£600	726	726
1	1	Assistant Librarian - - -	£400	505	505
1	1	Sub-Librarian - - -	£300	388	388
1	1	Clerical Officer employed in the Library (man) (3) - - - - - -	£80—5—100 £100—10—120 £120—15—150 £150—10—250	324	312
1	1	Clerical Officer employed in the Library (woman) - - - - - -	£80—5—120 £120—£7 10*s.*—£180	244	235
1	1	Clerk, Oriental Side, Library(4) - -	£100—10—200	327	316
1	1	Clerk, Unestablished, Library - -	£150—10—200	262	249
1	1	President, Medical Board, India Office, and Medical Adviser to Secretary of State(5) - - - - - -	£600	747	747
1	1	Member of the Medical Board(5) - -	£450	584	584
1	1	Additional Member of Medical Board(5) -	£145 10*s.* (inclusive)	146	146
1	1	Clerical Assistant to the Medical Adviser (6)	£100—10—180	285	285
1	1	Legal Adviser and Solicitor to the Secretary of State - - - - - -	£1,200	1,346	1,346
1	1	Assistant Solicitor (2) - - -	£750—25—900	779	1,044
1	1	Clerk, Legal Adviser and Solicitor's Department(7) - - - - - -	£200—15—305 £305—20—400	564	564
1	1	Clerical Officer employed in the Legal Adviser and Solicitor's Department -	£200—10—250 (inclusive).	304	292
1	1	Surveyor and Clerk of the Works - -	£400—15—500	541	523
1	1	Information Officer (8) - - -	(8) £900—50—1,100 (inclusive).	992	949
1	1	Assistant to the Information Officer(9) -	£300—15—400	623	623
20	20		£	10,829	10,952

(1) Duties performed by a Principal with an allowance of £200. (See Correspondence Department (page 89).)
(2) Scale personal to present incumbent.
(3) Receives an allowance of £12 10*s.* for translations.
(4) Present incumbent is paid as a Clerical Officer.
(5) Non-pensionable appointment.
(6) Inclusive salary not to be less than £205 a year with periodical increments.
(7) Present incumbent proceeds to £450 a year.
(8) Reduced by 7½ per cent. at £900 and £950 and by 10 per cent. at £1,000 onwards.
(9) Post held by a Higher Clerical Officer, with an allowance of £100.

No. 7.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1932.	Numbers. 1 April 1933.			1933-34.	1932-33.
		Salaries, Wages, and Allowances—*continued.*			
		Office Keepers and Messengers.		£	£
1	1	Head Office Keeper	£200—10—260 With apartments.	341	341
1	1	Second Office Keeper(1)	£150—5—175	246	246
6	4	Messengers, First Class(2)	£105—£2 10s.—£120 (with uniform)	624	1,120
14	13	Messengers(3)	£90—5—130 (with uniform)	2,366	2,447
39	42	Unestablished Messengers(4)	29s.—1s.—34s. a week (with uniform)	5,640	5,229
61	61		£	9,217	9,383

(1) Present incumbent is paid a salary of £180.

(2) In addition to their salaries, these Messengers receive the following allowances:—One £40 for attendance on the Secretary of State; one £30, for the despatch of letters; one £15 and one £10 as Hall Porters.

(3) One receives £5 for assisting the Keeper of Military Records; and one £5 for assisting the Keeper of Records, Accountant-General's Department.

(4) Eight employed on Record duties are paid on the scale 34s.—1s.—38s. a week.

		Housekeeper, Housemaids and Charwomen.			
1	1	Housekeeper	£120 With apartments	172	172
30	30	Housemaids(1)	18s. a week	2,112	2,078
6	6	Charwomen	18s. a week	423	419
37	37		£	2,707	2,669

(1) One receives allowance of £2 a year as Resident Housemaid.

28	28	Artificers and Labourers employed at the India Office	At varying rates, based on wages paid by H.M. Office of Works	5,479	5,462
2	1	Casual Assistance(1), Overtime and Sunday Pay	—	618	579

(1) Cost of Temporary Clerks and Typing Staff blocking vacancies on the Permanent Establishment for 1932–33 (2,015*l.*) and estimated cost for 1933–34 (£1,639) included under appropriate departments.

Contingencies of the India Office.	1933–34.	1932–33.	Increase.	Decrease.
	£	£	£	£
Rates and Taxes	4,185	4,032	153	—
Repairs, Furniture, and Fittings	1,980	1,896	84	—
Coal and Firewood	900	901	—	1
Gas and Electric Lighting and House Articles	1,440	1,346	94	—
Postage and Inland Telegrams	960	811	149	—
Travelling Expenses	200	198	2	—
Newspapers, Books, Parliamentary Papers, &c.	1,100	1,037	63	—
Advertisements	600	499	101	—
Telephones	1,150	1,147	3	—
Messengers' Uniforms	300	268	32	—
Messengers' Allowances for Night Watching	330	328	2	—
Miscellaneous	1,105	1,050	55	—
£	14,250	13,513	738	1
		Net Increase	£737	

No. 7.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

OFFICE OF AUDITOR.

SALARIES AND ALLOWANCES under the Government of India Act, sec. 27.

Numbers. 1 April 1932.	Numbers. 1 April 1933.			1933-34.	1932-33
				£	£
1	1	Auditor(1)	—	1,633	1,633
1	1	Assistant to the Auditor (2)	£850—25—1,000	1,346	1,272
4	4	Superintending Executive Officers (3)	£550—20—700	3,331	3,450
6	6	Higher Executive Officers(4)	£400—15—500	3,652	3,740
6	6	Executive Officers (Training Grade) (men)	£100—10—130 £130—15—400	2,016	2,236.
1	1	Executive Officer (Training Grade) (woman)	£100—10—300	273	261
13	12	Clerical Officers (men)(5)	£80—5—100 £100—10—120 £120—15—150 £150—10—250	3,230	3,014
1	1	Clerical Officer (woman)	£80—5—120 £120—£7 10s.—£180	239	230
—	1	Clerk, Special Class(6)	47s. 7d.—2s. 6d.—65s. 1d, a week (inclusive).	169	166
1	1	Comptometer Operator(7)	28s. a week—2s.—36s. a week.	127	125
1	1	Girl Messenger(8)	13s. to 26s. a week (inclusive) according to age.	44	40
1	—	Temporary Clerk	—	—	73
36	35		£	16,060	16,240
			DECREASE - £180		

(1) Salary £1,200, with allowance of £300.
(2) Present incumbent paid on old scale of £800—50—1,000, and receives personal allowance of £200.
(3) Two are paid on the scale of Senior Clerks (Old Establishment), viz., £550—20—750.
(4) One receives an allowance of £100 for Audit of the Accounts of the Guaranteed Railway Companies.
(5) One receives an allowance of £4 for special duties.
(6) Amount for 1932–33 includes pay as Temporary Clerk, Grade III, prior to establishment as Clerk, Special Class.
(7) Present incumbent graded as Established Typist.
(8) Appointment on temporary basis.

2.46
1934

HOME ACCOUNTS

OF THE GOVERNMENT OF INDIA

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EAST INDIA (HOME ACCOUNTS).

LIST.

1932–33.

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No. 1.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE 1st April 1932 to

RECEIPTS.

REVENUE.

	£ s. d.	£ s. d.
RAILWAYS:		
STATE RAILWAYS:		
Bengal-Nagpur Railway: Dividends on Government holding in the Company's Stock - - - - -	188 8 8	
SUBSIDIZED COMPANIES:		
Rohilkund and Kumaon Railway:		
Government share of surplus profits from 1st April 1931 to 31st March 1932 - - - - - -	5,284 9 10	
		5,472 18 6
Carried forward - - - £		5,472 18 6

IN COUNCIL OF INDIA, on account of the CENTRAL GOVERNMENT OF INDIA, from 31st March 1933.

DISBURSEMENTS.

EXPENDITURE.

	£ s. d.	£ s. d.	£ s. d.
CUSTOMS:			
Contribution to the International Customs Tariffs Bureau, 1932–33		305 18 8	
Expenditure in connection with appeals from India		64 9 6	
			370 8 2
TAXES ON INCOME:			
Expenditure in connection with appeals from India			1,406 9 0
SALT:			
Pay of an officer on leave from India			73 19 8
FOREST:			
Subscription of Forest Research Institute, Dehra Dun, to International Union of Forest Research Organisations (1933)			6 18 11
RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS—INTEREST ON DEBT: (*See* Details on page 25.)	£ s. d.		
Bombay Baroda and Central India Railway	385,083 11 0		
Burma Railways	37,499 9 10		
East Indian Railway	1,761,070 9 8		
Eastern Bengal Railway (including Bengal Central Railway)	125,871 1 1		
Great Indian Peninsula Railway	965,182 4 5		
Indian Midland Railway	18,364 18 0		
Madras Railway	362,193 10 2		
Oude and Rohilkund Railway	315,941 17 0		
Scinde Punjab and Delhi Railway	367,148 6 2		
South Indian Railway	146,635 6 2		
Interest at 3·3252 per cent. on a sum of £55,720,115 taken as Capital Outlay in this Country to 31st March 1917 on State Railways, and at 5·88886 per cent. on £39,080,289 14*s.* 3*d.* taken as Capital Outlay from 1st April 1917 to 31st March 1933	4,484,990 13 6		
	4,154,188 16 3		
		8,639,179 9 9	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Assam-Bengal Railway	85,854 0 0		
Bengal-Nagpur Railway	301,901 6 0		
Bengal and North-Western Railway (Tirhoot Railway)	55,625 0 0		
Ditto Ditto Sinking Fund	2,675 6 0		
Bombay Baroda and Central India Railway	94,998 8 2		
Madras and Southern Mahratta Railway	285,050 0 0		
South Indian Railway	151,422 3 4		
		977,526 3 6	
STATE RAILWAYS—WORKING EXPENSES:			
Rental paid to the South Behar Railway Company	30,000 0 0		
Subscription to International Railway Congress	352 8 9		
Furlough Pay and allowances of officers on leave from India	410 4 3		
Miscellaneous charges	2 11 0		
	30,765 4 0		
MISCELLANEOUS RAILWAY EXPENDITURE:			
Pensions of former employees in London Offices of East Indian Railway and Great Indian Peninsula Railway	166 9 1		
Portion of contribution to Overseas Mechanical Transport Fund	800 0 0		
Pensionary charges of Military Officers in respect of Railway employment	11,206 7 0		
Pay, &c., of Railway expert from England	679 17 11		
Furlough Pay and allowances of an officer on leave from India	27 3 10		
Expenses in connection with			
Recruitment	12 2 4		
Advertising	73 9 4		
Miscellaneous charges	83 1 10		
		43,813 15 4	
			9,660,519 8 7
POSTS AND TELEGRAPHS REVENUE ACCOUNT:			
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:			
Payments under the Postal arrangement with the Lords of His Majesty's Treasury:			
For 1932-33	28,000 0 0		
Arrears (1929–31)	25,384 0 0		
		53,384 0 0	
Miscellaneous expenditure	- -	2,318 18 2	
			55,702 18 2
Carried forward		£	9,718,080 2 6

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India

	£	s.	d.
Brought forward - -	5,472	18	6

RECEIPTS—*continued.*

REVENUE—*continued.*

	£	s.	d.	£	s.	d.
INTEREST:						
Interest realised from investment of Cash Balance - -	180,814	6	11			
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government - - -	14,700	0	0			
Interest, &c., on Gold Standard Reserve holding appropriated to Revenue - - - - - - -	477,735	5	8			
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland -	315	0	2			
Fees on transfers of East Indian Railway Company's Debenture Stock - - - - - - - -	155	16	0			
				673,720	8	9

Details of charge of £14,437,146 7*s.* 4*d.* for INTEREST ON LOANS contracted in England, &c., included under INTEREST ON ORDINARY DEBT on opposite page.

	£	s.	d.	£	s.	d.
Interest and Discount on Loans contracted in England:—						
India 5 per cent. Stock (1942-47) - - - - -	268,929	5	4			
India 5½ per cent. Stock (1936–38) - - - - -	1,040,845	19	9			
India 4½ per cent. Stock (1950–55) - - - - -	1,926,375	5	6			
India 4½ per cent. Stock (1958–68) - - - - -	814,455	13	3			
India 3½ per cent. Stock - - - - - -	3,102,791	12	0			
India 3 per cent. Stock - - - - - -	2,311,229	11	8			
India 2½ per cent. Stock - - - - - -	288,472	18	10			
India 6 per cent. Bonds (1932–33) - - - - -	149,988	5	3			
India 6 per cent. Bonds (1933–34) - - - - -	597,900	0	0			
India 6 per cent. Bonds (1933–35) - - - - -	473,343	1	6			
India 6 per cent. Bonds (1935–37) - - - - -	717,150	0	0			
				11,691,481	13	1
Interest portion of Annuities created in purchase of Railways (*see* details on page 24):—						
East Indian Railway - - - - - -	679,061	13	4			
Eastern Bengal Railway - - - - - -	72,813	5	6			
Great Indian Peninsula Railway - - - - -	470,534	15	4			
Madras Railway - - - - - -	278,453	14	6			
Scinde Punjab and Delhi Railway - - - - -	236,534	10	3			
				1,737,397	18	11
Interest on outstanding Liabilities of Railway Companies taken over on purchase or termination of Contract:—						
Burma Railways 3 per cent. Debenture Stock - - -	37,499	9	10			
East Indian Railway Irredeemable 4½ per cent. Debenture Stock -	64,660	12	2			
" Do. 3 per cent. new Debenture Stock - -	239,992	18	8			
" Do. 3½ per cent. Debenture Stock - - -	244,988	17	3			
Do. 4½ per cent. Debenture Stock, 1935–55 -	157,498	0	3			
Eastern Bengal Railway Irredeemable 4 per cent. Debenture Stock -	13,946	5	11			
Great Indian Peninsula Railway Irredeemable 4 per cent. Debenture Stock - - - -	108,057	19	10			
Do. 3½ per cent. Debenture Stock -	122,497	11	11			
South Indian Railway Irredeemable 4½ per cent. Debenture Stock -	19,124	19	6			
				1,008,266	15	4
				£14,437,146	7	4

POLICE:						
Contribution from Imperial Government in respect of Aden Permanent Armed Police for 1932–33 - - - - - - - - -				8,000	0	0
Carried forward - -	£			687,193	7	3

on account of the Central Government of India, from 1st April 1932 to 31st March 1933—*continued.*

				£ s. d.
Brought forward				9,718,080 2 6
DISBURSEMENTS—*continued.*				
EXPENDITURE—*continued.*				
INTEREST ON ORDINARY DEBT:	£ s. d.	£ s. d.		
Total Interest on Loans contracted in England and on outstanding Liabilities of Railway Companies taken over on purchase or termination of Contract. (For details *see* opposite page)	14,437,146 7 4			
Deduct—Chargeable to State Railways—Interest on Debt (*see* page 5)	*8,639,179 9 9*			
		5,797,966 17 7		
Interest on Liability assumed in respect of British Government 5 per cent. War Loan (1929–47)		418,025 1 7		
Difference between par value and cost price of India 6 per cent. Bonds (1932–33 and 1933–35) purchased for cancellation		82,360 14 1		
India Stock and Bonds: Discount allowed on prepaid instalments		7,259 7 10		
Management of Debt		92,441 11 0		
Expenses in connection with issue of 5 per cent. Stock (1942–47)		156,973 0 0		
Expenses in connection with redemption of 5½ per cent. Stock and 6 per cent. Bonds		541 16 1		
Cost of advertisement and postages, 5 per cent. Stock (1942–47)		2,116 5 4		
Stamp duty on Transfers and Powers of Attorney, &c.		17,659 6 9		
				6,575,344 0 3
INTEREST ON OTHER OBLIGATIONS:				
Interest on balances of the Indian Military Widows' and Orphans' Fund		20,675 11 5		
Interest on balances of Superior Services (India) Family Pension Fund		20,468 15 8		
Bengal and North-Western Railway: 5 per cent. Debenture Stock: Discount Sinking Fund		358 2 5		
				41,502 9 6
GENERAL ADMINISTRATION:				
England.				
Salaries of the Permanent Under Secretary of State, Assistant Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State in Council of India	189,052 2 2			
Law Charges	94 11 9			
Postage and telegrams to India and other places abroad	7,130 14 6			
Contributions towards National Health Insurance, Unemployment Insurance and Contributory Pensions	311 10 3			
Office Contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements and petty charges	13,518 7 1			
Miscellaneous expenditure	267 1 6			
	210,374 7 3†			
Deduct—Contribution by His Majesty's Treasury	*100,636 0 0*			
		109,738 7 3		
India.				
Heads of Provinces (including Governor-General), &c.: Leave allowances of Members of Governor-General's Council	1,754 11 5			
Secretariat and Headquarters Establishments: Miscellaneous expenditure	400 11 11			
Miscellaneous: Indian Civil Service (Examination expenses) and miscellaneous expenditure	3,061 17 11			
		5,217 1 3		
				114,955 8 6
AUDIT:				
England:				
Salaries of Auditor and Assistants, under the Government of India Act, s. 27		16,239 15 9		
	£ s. d.			
Deduct—Contribution by His Majesty's Treasury	*3,128 0 0*			
Portion charged to the High Commissioner for India	*7,500 0 0*			
		10,628 0 0		
				5,611 15 9
JUSTICE: Moiety of salaries of members of Judicial Committee of the Privy Council				3,600 0 0
JAILS AND CONVICT SETTLEMENTS: Pay of an officer on leave from India and miscellaneous expenditure				380 10 1
POLICE: Examination expenses, &c., in connection with appointments to the Police Service				221 15 6
PORTS AND PILOTAGE: Pay of Officers on leave from India				141 3 7
ECCLESIASTICAL: Miscellaneous expenditure				1 10 3
Carried forward			£	16,459,838 15 11

† The Commission paid to the Brokers to the Secretary of State on the purchase or sale of securities on account of the Gold Standard Reserve, Gold Standard Reserve Revenue Equalisation Fund, Investments from Treasury Balance, &c., amounting in 1932–33 to 7,130*l.* 11s. 6*d.*, has been adjusted under the appropriate heads as part of the cost price or sale proceeds of the securities.

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India

		£	s.	d.	£	s.	d.
	Brought forward - -				687,193	7	3
	RECEIPTS—*continued.*						
	REVENUE—*continued.*						
MEDICAL:							
	Contribution by Imperial Government towards cost of civil hospital at Aden for 1932–33 - - - - - - - - - -				1,500	0	0
PUBLIC HEALTH:							
	Miscellaneous receipts - - - - - - - - -				12	17	10
MISCELLANEOUS DEPARTMENTS:							
	Miscellaneous receipts - - - - - - - - -				4	3	7
SUPERANNUATION ALLOWANCES AND PENSIONS:							
	Widows' Funds of the Home Establishment of the East India Company: Sale of 2½ per cent. Consolidated Stock under Act 60 Vict., ch. 11, Refund of Income Tax, Dividends, &c. -				5,761	6	10
	Subscriptions in respect of the India Office Provident Fund -				424	17	5
	Subscriptions in respect of the—	£	s.	d.			
	Bengal Military Orphan Society - -	47	7	4			
	Bengal Military Fund - -	27	19	11			
	Madras Military Fund - - -	153	13	8			
	Bombay Military Fund - -	96	11	3			
					325	12	2
	Subscriptions and Donations: Indian Civil Service Family Pensions - - - - - - -				5,180	2	6
							11,691 18 11
	Carried forward - - £						700,402 7 7

on account of the Central Government of India, from 1st April 1932 to 31st March 1933—*continued.*

					£	s. d.
Brought forward					16,459,838	15 11
DISBURSEMENTS—*continued.*						
EXPENDITURE—*continued.*						
POLITICAL:						
Contribution in aid of Diplomatic and Consular Establishments in China			12,000	0 0		
Moiety of expenditure in connection with the Consulate at Nakawn Lampang and the Vice-Consulate at Chiengmai, Siam, and of maintenance of buildings, &c., at Chiengmai Consulate (1930-31)			1,008	2 2		
Contribution to Diplomatic and Consular Establishments in Persia and to the Consulates at Jeddah and Mohein			1,687	10 0		
Contribution to expenses of the Consulate at Chiengmai, Siam			1,000	0 0		
Adjustment of Diplomatic and Consular expenditure in Persia, 1927-28 and 1928-29			987	15 5		
Pay, &c., of Officers on leave			2,100	14 7		
Miscellaneous expenditure			1,617	8 8		
FRONTIER WATCH AND WARD:					20,401	10 10
Pay and allowances of Officers on leave from India and miscellaneous expenditure					2,113	10 8
SCIENTIFIC DEPARTMENTS:						
Expenses attending the preparation of "Fauna Indica"			906	17 9		
Contribution towards National Unions of Geodesy and Geophysics and Astronomical Union			1,136	15 0		
Contingent expenses of the India Museum Collection at Kew			749	2 5		
Pay of Officers on leave from India			419	6 8		
Miscellaneous expenditure			22	0 0		
MEDICAL:					3,234	1 10
Cost of the maintenance of a Lunatic at the Coton Hill Hospital, Stafford			62	5 0		
Miscellaneous expenditure			7	7 5		
PUBLIC HEALTH:					69	12 5
Contribution towards International Bureau of Public Health for 1932			600	0 0		
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board			125	0 0		
Expenses at Jeddah in connection with the Indian Pilgrimage			4,839	18 10		
Pay of an Officer on leave from India			210	15 4		
Miscellaneous expenditure			18	17 10		
AGRICULTURE:					5,794	12 0
Miscellaneous expenditure					5	5 0
AVIATION:						
Contribution to the International Commission for Air Navigation, 1932			185	10 2		
Share of salary and allowances of officer in charge of Civil Aerodrome, Karachi			351	13 4		
Miscellaneous expenditure			14	14 10		
MISCELLANEOUS DEPARTMENTS:					551	18 4
Expenditure of the India Office Library			2,293	16 0		
Expenditure of the Record Department of the India Office			508	10 10		
Grant to the Royal Asiatic Society			210	0 0		
Grant in aid of the publication of the "Encyclopædia of Islam"			320	0 0		
CIVIL WORKS:					3,332	6 10
Contribution to the British Standards Institution			450	0 0		
Miscellaneous expenditure			36	17 11		
TERRITORIAL AND POLITICAL PENSIONS:					486	17 11
Members of the Family of the late Maharajah Duleep Singh			7,500	0 0		
Members of the Bengal Nizamut Family			472	10 0		
SUPERANNUATION ALLOWANCES AND PENSIONS:					7,972	10 0
Pensions for Distinguished and Meritorious Services			998	3 0		
Pensions, &c., on retirement of Officers of the following classes:—						
India Office:	£	s. d.				
Superannuation	39,800	8 6				
Compensation (on reduction of staff)	6,760	14 0				
Compassionate and Injury	1,655	17 1				
Gratuities under the Superannuation Act, 1909	6,284	8 3				
			54,501	7 10		
Judges of the High Courts in India			750	0 0		
Indian Civil Service			1,106	13 4		
Military and Marine Officers in respect of Civil employment			73,054	18 4		
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed			2,866	1 3		
Pensions payable in respect of the India Office Provident Fund			8,365	15 0		
Compassionate and Miscellaneous Pensions			473	14 7		
Pensions and Allowances payable in respect of—	£	s. d.	142,116	13 4		
Bengal Military Orphan Society	41,789	16 1				
Bengal Military Fund	59,686	15 6				
Madras Military Fund	86,331	0 0				
Bombay Military Fund	52,586	7 7				
Madras Medical Fund	15,662	15 1				
Indian Navy Fund	5,539	8 5				
			261,596	2 8		
					403,712	16 0
Carried forward					£ 16,907,513	17 9

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -				700,402	7	7
RECEIPTS—*continued.*						
REVENUE—*continued.*						
STATIONERY AND PRINTING:						
Miscellaneous receipts - - - - - -				1,210	14	7
MISCELLANEOUS:						
Receipts from His Majesty's Foreign Office on account of excess cost of Diplomatic and Consular Establishments in Persia (balance for 1929–30 and advance for 1930–31) -	14,503	4	8			
Receipts in respect of divisible expenditure at Aden - -	4,072	3	4			
Receipt from Inland Revenue Department as allowance in respect of Income Tax assessments made at the India Office -	2,000	0	0			
Miscellaneous receipts in aid of the India Office - -	296	15	1			
Miscellaneous Home Receipts - - - -	125	2	6			
				20,997	5	7
MILITARY SERVICES:						
ARMY:						
I. FIGHTING SERVICES:						
Amount received from the Imperial Government in respect of—						
Capitation rate payable on account of Indian Regiments lent for service in the Colonies - - - -	£ 43,094	s. 3	d. 8			
Consolidated Clothing Allowances: adjustments, second half of 1930–31 and 1931–32 - - - - -	1,717	12	8			
Voyage Pay of Officers moved in Imperial interests -	3,000	0	0			
Adjustment of advances on account of—						
Marriage Allowances and Allotments (1931–32) - -	22,427	7	3			
National Health Insurance (1931) - - -	462	4	0			
Contributory Pensions Act (1931–32) - - -	1,386	12	0			
Discharge Gratuities (1931–32) - - - -	2,318	14	4			
Unemployment Insurance (1931–32) - - -	10,331	15	1			
Other Receipts:						
Discharge Purchase Money - - - - -	423	10	0			
Pension Act contributions in respect of British soldiers -	464	0	6			
Recoveries of over-issues in previous years of pay, &c. -	331	7	3			
Carried forward - - £	85,957	6	9			
Carried forward - - £				722,610	7	9

on account of the Central Government of India, from 1st April 1932 to 31st March 1933—*continued.*

					£	s. d.
Brought forward					16,907,513	17 9
DISBURSEMENTS—*continued.*						
EXPENDITURE—*continued.*						
STATIONERY AND PRINTING:						
			£	s. d.		
Stationery, Printing, and Bookbinding for the India Office, &c.			8,471	6 4		
Deduct—Contribution by His Majesty's Treasury			*3,496*	*0 0*		
					4,975	6 4
MISCELLANEOUS:						
Contribution towards Expenses of the Secretariat of the League of Nations			97,865	10 11		
League of Nations Assembly and Committees			1,935	7 4		
International Labour Conference			628	12 6		
World Economic Conference			120	2 10		
International Conference on Disarmament			8,041	8 11		
Round Table Conferences			6,811	12 1		
Indian Defence Tribunal			8,289	1 9		
Sum placed at the disposal of the Secretary of State for India for Secret Service			8,500	0 0		
Contribution towards the School of Oriental Studies			1,187	10 0		
Relief and repatriation of destitute Indians			2,010	17 2		
Commission on pensions and leave allowances paid abroad			418	3 7		
Books and Newspapers supplied to India			118	9 1		
Cost of insignia of Indian Orders			836	5 1		
Charges for actuarial work performed for the India Office			385	0 0		
Pay and expenses of Officers specially employed			1,404	2 2		
Contribution to International Copyright Union			150	0 6		
Subvention towards cost of production of Report of Indian Statutory Commission			1,250	0 0		
Sundry items			1,615	5 6		
					141,567	9 5
MILITARY SERVICES:						
ARMY:						
I. FIGHTING SERVICES:						
			£	s. d.		
Payments to the War Office in respect of H.M.'s British Forces serving in India: For the year 1932–33			1,400,000	0 0		
Payment to the War Office in respect of reduction of strengths of British units			25,000	0 0		
Discharge Gratuity and Deferred Pay of British Troops:						
Payments to the War Office:	£	s. d.				
For the year 1932–33	42,500	0 0				
Payments to N.C.O.'s &c., formerly on the Indian Unattached List	476	10 0				
			42,976	10 0		
Pay and allowances, &c. of British soldiers attending Vocational Courses			24,144	2 2		
Furlough allowances of British Regiments serving in India:						
	£	s. d.				
Officers	97,838	15 6				
Other ranks	60,113	10 3				
			157,952	5 9		
Furlough allowances: Indian Army: Regimental			228,760	9 10		
National Health Insurance:	£	s. d.				
Advances for year 1932	28,900	0 0				
„ „ 1933	9,550	0 0				
			38,450	0 0		
Unemployment Insurance: Contribution for the year 1932–33			85,000	0 0		
Payment to Ministry of Health under the Contributory Pensions Act, 1925 (of which a moiety is recovered from issues of pay)			115,350	0 0		
Marriage allowances and allotments:	£	s. d.				
British Troops	260,769	13 11				
Indian Army	31,329	8 1				
			292,099	7 0		
Consolidated Clothing Allowances (second half of 1930–31 and 1931–32)			1,162	5 0		
Pay and allowances of Second Lieutenants on appointment			8,182	18 9		
Fighting units: Miscellaneous			1,130	18 7		
					2,420,208	17 1
Carried forward				£	2,420,208	17 1	17,054,056	13 6

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

					£	s. d.
			Brought forward - -		722,610	7 9
			RECEIPTS—*continued.*			
			REVENUE—*continued.*			
MILITARY SERVICES—*continued.*						
ARMY—*continued.*				£ s. d.		
			Brought forward - -	85,957 6 9		
II. ADMINISTRATIVE SERVICES:						
Educational Establishments:						
Fees, &c., received in respect of Cadets at the Royal Military College, Sandhurst - - - - -				1,085 15 0		
Recoveries of over-issues in previous years of pay, &c.:		£ s. d.				
Indian Army Service Corps - - -		0 12 6				
Educational - - - -		14 0 5				
Veterinary - - - - -		0 15 2				
Arsenals - - - - -		11 0 0				
Medical - - - - -		594 12 9				
Miscellaneous Services - - -		49 10 0				
				670 10 10		
Hospital stoppages recovered from officers on leave - -				390 2 11		
Contribution by the Imperial Government for the year 1932–33 in respect of the Military Attaché at Meshed - -				950 0 0		
IV. STAFF:						
Recoveries of over-issues in previous years of pay, &c. -				176 15 1		
V. PURCHASE AND SALE OF STORES:						
Stores brought from India with troops:		£ s. d.				
Clothing - - - -		8,873 16 8				
Ordnance - - - -		15,799 19 0				
				24,673 15 8		
VI. SPECIAL SERVICES:						
Recoveries and adjustments of payments in previous years to Surplus Officers of the Indian Army - - -				272 14 10		
VII. TRANSPORTATION AND MISCELLANEOUS:						
Amount received from the Imperial Government in respect of Contribution towards cost of the transport of Troops -				130,000 0 0		
Miscellaneous Receipts in connection with transport of troops - - - - - - -				1,064 8 1		
Miscellaneous Receipts in connection with concession passages - - - - - -				6,898 7 9		
Refund of amount over advanced to Air Ministry during 1931–32 in respect of Aden expenditure - - -				10,000 0 0		
Contribution by War Office towards leave pay of Indian Army officers - - - - - -				1,617 1 8		
					263,756	18 7
			Carried forward - -	£	986,367	6 4

on account of the Central Government of India, from 1st April 1932 to 31st March 1933—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - -							2,420,208	17	1	17,054,056	13	6
DISBURSEMENTS—*continued.*												
EXPENDITURE—*continued.*												
MILITARY SERVICES—*continued.*												
ARMY—*continued.*												
II. ADMINISTRATIVE SERVICES:												
Educational Training Establishments:												
Furlough allowances: Officers - -	23,779	11	8									
" " Other ranks - -	131	0	3									
Miscellaneous - - - -	741	8	11									
				24,652	0	10						
Army Education:												
Furlough allowances: Officers - -	4,918	19	7									
" " Other ranks - -	1,196	1	5									
Miscellaneous - - - -	7,426	5	8									
				13,541	6	8						
							38,193	7	6			
Supply and Transport:												
Indian Army Service Corps: Furlough allowances: Officers -				45,052	7	0						
" " " " Other ranks				24,527	16	7						
" " Miscellaneous - - -				1,211	15	0						
							70,791	18	7			
Remount Depots:												
Furlough allowances: Officers - - - -				2,617	15	9						
" " Other ranks - - - -				501	4	11						
Miscellaneous - - - - - - -				10	0	0						
							3,129	0	8			
Veterinary:												
Furlough allowances: Royal Army Veterinary Corps: Officers				2,396	14	5						
" " " " Other ranks				265	0	2						
Miscellaneous - - - - - - -				—								
							2,661	14	7			
Arsenals:												
Furlough allowances: Indian Army Ordnance Corps, &c.:												
Officers - - - - - - - -				9,058	16	8						
Other ranks - - - - - - -				26,258	8	7						
Miscellaneous - - - - - - -				168	18	11						
							35,486	4	2			
Medical Services:												
Furlough allowances: Royal Army Medical Corps - -				20,495	10	9						
" " Indian Medical Service, &c. - -				49,319	14	7						
" " Indian Medical Department - -				4,473	17	0						
Sterling Overseas Pay: Indian Medical Service - -				27,458	4	5						
Pay, &c., of Lieutenants on appointment to the I.M.S. -				7,769	10	4						
Cost of medical treatment of officers on leave - -				3,162	18	0						
Miscellaneous expenditure - - - - -				542	2	2						
							113,221	17	3			
Miscellaneous Administrative Services:												
Furlough allowances - - - - - -				10,083	2	7						
Miscellaneous expenditure - - - - -				1,622	10	9						
							11,705	13	4			
III. MANUFACTURING ESTABLISHMENTS:												
Furlough allowances and miscellaneous expenditure:												
Ordnance and Clothing Factories - - - -				1,201	3	9						
Grass Farms - - - - - -				4,381	7	4						
Medical Depôts and Workshops - - - -				1,974	8	0						
							7,556	19	1			
IV. STAFF:												
Indian Orderlies to His Majesty the King - - -				2,060	4	11						
Furlough allowances:	£	s.	d.									
Army Headquarters: Officers - -	13,518	7	4									
" " Other ranks - -	2,747	13	8									
Commands: Officers - - -	11,811	14	8									
" Other ranks - - -	3,343	0	11									
Districts and Brigades: Officers - -	29,211	8	2									
" " Other ranks -	8,449	8	8									
				69,081	13	5						
Sterling Overseas Pay - - - - -				4,988	12	4						
Miscellaneous expenditure - - - - -				85	17	7						
							76,216	8	3			
V. PURCHASE AND SALE OF STORES:												
Stores taken to India with Troops: Clothing - -				16,086	8	1						
Ordnance - -				23,297	12	1						
							39,384	0	2			
VI. SPECIAL SERVICES:												
Gratuities and Allowances to surplus Officers of Indian Army, &c.				-	-	-	1,583	3	0			
VII. TRANSPORTATION AND MISCELLANEOUS:												
Sea Transport charges - - - - -				477,411	2	0						
Concession Passages - - - - - -				29,693	6	7						
Military charges for Aden: Contribution to Imperial Govt., &c.				119,958	13	1						
Embarkation and Transport Staff:	£	s.	d.									
Furlough Allowances: Officers - -	948	15	1									
" " Men - -	623	12	9									
Miscellaneous - - -	15	0	0	1,587	7	10						
Land Transport Charges - - -				2,140	0	2						
Miscellaneous expenditure - - - -				716	8	4						
							631,506	18	0			
Carried forward - - - - -							3,451,646	1	8	17,054,056	13	6

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

						£	s.	d.
Brought forward								986,367	6	4
RECEIPTS—*continued.*										
REVENUE—*continued.*										
MILITARY SERVICES—*continued.*										
ARMY—*continued.*										
VIII. NON-EFFECTIVE:										
Recoveries from the War Office in respect of Retired Pay, &c., of Indian Troops, &c., lent to it:										
		£	s.	d.						
For the year 1932–33		204,538	0	0						
Adjustments: 1927–28		76,759	0	0						
1928–29		85,135	0	0						
1929–30		38,427	0	0						
1926–27		1,320	0	0						
						406,179	0	0		
Other pensionary contributions						1,584	2	6		
Subscriptions towards Indian Military Service Family Pensions						47,384	9	4		
Recoveries from Civil Revenues in respect of pensions charged to Military Services in previous years						16,126	3	6		
Adjustments of over-issues and miscellaneous receipts						2,652	17	9		
									473,926	13	1
ROYAL AIR FORCE:										
Stores brought from India with Airmen:										
Clothing						416	1	6		
Ordnance						110	17	9		
Consolidated Clothing Allowances of Airmen returning from India: 1931–32 Trooping Season						837	10	9		
Fees in respect of cadets at Cranwell College						450	0	0		
Miscellaneous receipts						221	15	7		
									2,036	5	7
MARINE:										
Miscellaneous receipts									610	3	7
MILITARY ENGINEER SERVICES:										
Miscellaneous receipts									1	19	6
EXTRAORDINARY RECEIPTS:										
Reparation receipts									226	9	3
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward)								£	1,463,168	17	4

on account of the Central Government of India, from 1st April 1932 to 31st March 1933—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							3,451,646	1	8	17,054,056	13	6
DISBURSEMENTS—*continued.*												
EXPENDITURE—*continued.*												
MILITARY SERVICES—*continued.*												
ARMY—*continued.*												
VIII. NON-EFFECTIVE CHARGES:												
Payments to the War Office on account of Retired Pay, Pensions, &c., of H.M.'s British Forces, for service in India:												
For the year 1932–33	1,159,782	0	0									
Adjustments:												
1927–28	14,089	0	0									
1928–29	4,257	0	0									
1929–30	23,375	0	0									
1926–27	*—1,738*	*0*	*0*									
	1,199,765	0	0									
Less Voyage Pay	*—600*	*0*	*0*									
				1,199,165	0	0						
Pay and Pensions of Non-effective and Retired Officers of the Indian Service				1,788,362	14	0						
Wound Pensions and Gratuities				11,180	5	8						
Compassionate Allnces. of Officers removed from Service, &c.				1,688	4	11						
Pensions of Non-commissioned Officers and men				954	7	10						
Gratuities: Army				19,230	17	9						
Pensions of Widows and Families of Officers killed in action or otherwise in the discharge of duty				123,559	16	1						
Pensions of Widows & Families of Officers, &c., of Indian Service				94,682	16	5						
Cost of Medals, &c.				63	15	2						
Medical treatment of retired Officers, &c.				9,270	6	1						
				3,248,158	3	11						
Indian Military Service Family Pensions				305,446	12	7						
							3,553,604	16	6			
ROYAL AIR FORCE:												
Effective charges:							7,005,250	18	2			
Payments to the Air Ministry in respect of personnel serving in India: For the year 1932–33				111,000	0	0						
Discharge Gratuities, 1931–32				1,150	0	0						
Furlough allowances				9,175	7	5						
Cost of Sea Transport				30,080	11	1						
National Health Insurance:	£	s.	d.									
1932	900	0	0									
1933	300	0	0									
1931 (Balance)	76	12	0									
				1,276	12	0						
Unemployment Insurance (1931–32)				1,220	0	0						
Payment to Ministry of Health under Contributory Pensions Act (of which a moiety is recovered from issues of pay)				3,829	16	0						
Marriage allowances and allotments				72,935	18	10						
Educational Charges				11,319	2	7						
Consoldtd. Clothing Allnces. of Airmen proceeding to India				970	7	0						
Stores taken to India with Airmen:	£	s.	d.									
Clothing	502	10	10									
Ordnance	279	14	9									
				782	5	7						
Miscellaneous expenditure				525	7	4						
Non-Effective charges: Payment to the Air Ministry in respect of personnel serving in India, &c.				21,367	10	4						
							265,632	18	2			
MARINE:												
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.				100,945	13	7						
Royal Indian Marine Furlough Pay				14,813	18	0						
Miscellaneous expenditure				4,688	19	11						
	£	s.	d.	120,448	11	6						
Royal Indian Marine Retired Pay	48,238	3	4									
Compassionate and Miscellaneous Pensions	178	12	6									
Indian Navy Retired Pay	40	0	0									
				48,456	15	10						
							168,905	7	4			
MILITARY ENGINEER SERVICES:												
Furlough Pay of personnel of the Royal Engineers				26,152	8	10						
Payment to War Office in respect of surplus personnel				11,000	0	0						
Miscellaneous expenditure				193	9	9						
							37,345	18	7	7,477,135	2	3
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)									£	24,531,191	15	9

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.
Brought forward - - - -	1,463,168	17	4

RECEIPTS—*continued.*

CAPITAL NOT CHARGED TO REVENUE.

RAILWAY CAPITAL ACCOUNT:

CAPITAL CONTRIBUTED BY RAILWAY COMPANIES TOWARDS OUTLAY ON STATE RAILWAYS:

Bengal and North-Western Railway:

Receipts in respect of Debenture Stock allocated to the Tirhoot State Railway - -								775,500	0 0

DEBT.

PERMANENT DEBT INCURRED:

	For Railway Construction. £	s.	d.	For General Purposes. £	s.	d.	£	s.	d.	£	s.	d.
India 5 per cent. Stock (1942–47): Loan of £10,000,000 created under East India Loans Act, 1923, and previous Acts, and issued in April 1932:												
Receipts in the year - - -	8,550,000	0	0	950,000	0	0	9,500,000	0	0			
Discount written off to Revenue in the year in respect of the following Loans:												
Loans created under East India Loans Act, 1922, and previous Acts:												
£20,000,000 India 4½ per cent. Stock issued in November 1922 -	53,103	4	0	25,568	4	2						
£20,000,000 India 4½ per cent. Stock issued in May 1923 - -	46,217	15	8	8,156	1	7						
							133,045	5	5			
Loans created under East India Loans Act, 1923, and previous Acts:												
£7,500,000 India 4½ per cent. Stock issued in January 1928 - -	11,126	2	5	—								
£10,000,000 India 4½ per cent. Stock issued in January 1929 - -	15,835	11	4	—								
							26,961	13	9			
£6,000,000 India 6 per cent. Bonds issued in February 1930 - -	13,953	10	5	—			13,953	10	5			
£7,000,000 India 6 per cent. Bonds issued in May 1930 - -	21,140	13	9	3,523	8	11	24,664	2	8			
£12,000,000 India 5½ per cent. Stock issued in February 1931 -	62,498	1	3	—			62,498	1	3			
£5,181,249 9*s.* India 5½ per cent. Stock created in February 1931 (conversion of £5,000,000 India 5½ per cent. Stock, 1932) -	35,954	3	11	—			35,954	3	11			
£10,000,000 India 5 per cent. Stock issued in April 1932 - -	17,037	4	2	1,893	0	6	18,930	4	8			

UNFUNDED DEBT:

Indian Military Widows' and Orphans Fund (Sterling Branch):									
Subscriptions and interest on balances - - -				68,243	11	6			
Superior Services (India) Family Pension Fund:									
Subscriptions and interest on balances - - -				55,244	2	7			
							123,487	14	1
								9,939,494	16 2
Carried forward - -							£	12,178,163	13 6

on account of the Central Government of India, from 1st April 1932 to 31st March 1933—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - -							24,531,191	15	9
DISBURSEMENTS—*continued.*									
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.									
RAILWAY CAPITAL ACCOUNT:									
CONSTRUCTION OF STATE RAILWAYS:									
State Railways worked by Companies:									
Stores, Establishment Charges, &c.:									
Assam-Bengal Railway - - - -	35,247	8	2						
Bombay Baroda and Central India Railway - -	221,345	6	1						
Bengal-Nagpur Railway - - - - -	99,094	4	2						
Madras and Southern Mahratta Railway - -	178,446	14	6						
*Rohilkund and Kumaon Railway - - - -	10,294	2	0						
South Indian Railway - - - - -	122,832	7	10						
*Bengal and North-Western Railway - - -	49,687	1	7						
				716,947	4	4			
CAPITAL CONTRIBUTED BY RAILWAY COMPANIES TOWARDS OUTLAY ON STATE RAILWAYS:									
Discharge of Debentures—Bengal-Nagpur Railway -	—			155,000	0	0			
							871,947	4	4
DEBT.									
PERMANENT DEBT DISCHARGED:	£	s.	d.						
India 5½ per cent. Stock (1932) - - - -	37,561	12	3						
India 6 per cent. Bonds (1932–33) - - - - -	4,705,200	0	0						
India 6 per cent. Bonds (1933–35) - - - -	4,336,500	0	0						
				9,079,261	12	3			
Capital portion of Annuities created in purchase of Railways (*see* details on page 24):									
East Indian Railway - - - - -	466,282	16	4						
Eastern Bengal Railway - - - -	44,048	16	7						
Great Indian Peninsula Railway - - - -	797,946	2	2						
Madras Railway - - - - -	209,924	3	4						
Scinde Punjab and Delhi Railway - - -	134,786	14	6						
				1,652,988	12	11			
Purchase of India 5½ per cent. Stock and India 6 per cent. Bonds with the State Railways Sinking Funds (*see* details on page 24) - - - -				200,000	0	0			
				10,932,250	5	2			
UNFUNDED DEBT:	£	s.	d.						
Indian Military Widows' and Orphans' Fund (Sterling Branch)	6,224	3	2						
Superior Services (India) Family Pension Fund - -	11,042	1	5						
				17,266	4	7			
							10,949,516	9	9
Carried forward - -							36,352,655	9	10

* Although for convenience the Bengal and North-Western and Rohilkund and Kumaon Railways are classed among the State Railways, a portion of each system is the property of the Company.

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - -							12,178,163	13	6
RECEIPTS—*continued.*									
DEPOSITS AND ADVANCES (for details of Balances, *see* page 26).									
GOLD STANDARD RESERVE:									
Cost price of—									
£43,895,000 British Treasury Bills maturing or realised -	43,781,425	4	6						
Proceeds of sale of—									
£250,000 Treasury 4½ per cent. Bonds, 1932–34 - -	253,216	19	7						
£1,500,000 National War Loan (Assented Certificates) -	1,526,243	17	6						
Redemption money of—									
£1,500,000 Treasury 4½ per cent. Bonds, 1932–34 converted into Treasury 2 per cent. Bonds - - -	1,500,000	0	0						
£2,200,000 Treasury 4 per cent. Bonds, 1931–33 - -	2,200,000	0	0						
£4,945,000 Treasury 5 per cent. Bonds, 1933–35 - -	4,945,000	0	0						
	54,205,886	1	7						
Dividends on investments, discount on Treasury Bills, &c. -	384,427	1	9						
Transfers from Home Treasury - - - - -	15,527,000	0	0						
				70,117,313	3	4			
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:									
Repayment by the Imperial Government of:									
Expenditure in England in connection with									
Pay of Indian Army officers lent to H.M. Government -	226	5	11						
Pay of Second Lieutenants on appointment to the Indian Army	1,733	17	2						
Sums advanced by H.M. Treasury in connection with the Round Table Conferences - - - - -	1,348	16	4						
Miscellaneous - - - - - -	1,317	12	0						
				4,626	11	5			
SUSPENSE ACCOUNTS:									
British War Loan: Interest retained (December 1932 instalment) - - - - - - - -	418,025	1	7						
Bengal and North-Western Railway, appropriation from Revenue in respect of Discount on the 5 per cent. Debenture Stock (State Portion) - - - - -	3,033	8	5						
Miscellaneous - - - - - - -	20,041	7	9						
				441,099	17	9			
MISCELLANEOUS DEPOSITS:									
British Income Tax collected on behalf of H.M. Imperial Government - - - - - - -	960,616	12	9						
Currie Scholarship - - - - - -	54	8	4						
Norman Memorial Fund - - - - -	16	16	0						
Sir Pertab Singh Memorial Fund - - - -	300	0	0						
Pollock Memorial Fund - - - - -	18	4	0						
Insurance premia deducted from salaries of India Office Establishment for payment to Civil Service Insurance Society - - - - - - -	4,446	5	1						
Hospital Saving Association - - - - -	187	10	9						
Post Office Sanatorium Society - - - -	14	19	3						
Civil Service Sports Society - - - - -	31	16	0						
Civil Service Benevolent Fund - - - -	48	7	0						
Mysore Debenture Stock Sinking Fund - - -	4,575	19	9						
Mysore Debenture Stock Sinking Fund: Investment Account	22,765	16	11						
Madras and Southern Mahratta Railway (Mysore Railway): Interest on Debenture Stock - - - - -	48,000	0	0						
Miscellaneous - - - - - - - -	26,466	10	2						
				1,067,543	6	0			
							71,630,582	18	6
Carried forward - - - -						£	83,808,746	12	0

on account of the Central Government of India, from 1st April 1932 to 31st March 1933—*continued.*

	£	s.	d.	£	s.	d.
Brought forward - - - -				36,352,655	9	10
DISBURSEMENTS—*continued.*						
DEPOSITS AND ADVANCES (for details of Balances, *see* page 26).						
GOLD STANDARD RESERVE:						
Investments in the purchase of						
£55,935,000 British Treasury Bills - - - -	55,834,817	13	10			
£2,445,000 Treasury 5 per cent. Bonds (1933-35) - -	2,461,971	16	3			
£1,350,000 Treasury 4 per cent. Bonds (1931-33) - -	1,358,339	5	0			
£5,590,000 Treasury 4 per cent. Bonds (1934-36) - -	5,757,282	15	6			
£500,000 Treasury 4½ per cent. Bonds (1932-34) - -	507,433	5	10			
£2,100,000 Treasury 3 per cent. Bonds (1933-42) - -	2,063,330	1	9			
£1,500,000 Treasury 2 per cent. Bonds (1935-38) - -	1,491,093	15	0			
£150,000 Conversion 4½ per cent. Stock (1940-44) -	164,441	7	6			
	69,638,710	0	8			
Appropriation to Revenue - - - - - -	477,735	5	8			
				70,116,445	6	4
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:						
Recoverable from the Imperial Government:						
Expenditure in England in connection with						
Pay of Indian Army Officers lent to Imperial Government - - - - - - - -	145	11	0			
Pay of Second Lieutenants on appointment to Indian Army	1,432	18	3			
Round Table Conferences - - - - -	16,681	17	7			
Miscellaneous - - - - - -	1,224	9	6			
				19,484	16	4
SUSPENSE ACCOUNTS:						
Miscellaneous - - - - - - - - - -				14,160	16	10
MISCELLANEOUS DEPOSITS:						
British Income Tax paid to H.M. Imperial Government -	956,971	8	6			
Currie Scholarship for Indian Forest Students - -	50	0	0			
Norman Memorial Fund - - - -	16	13	0			
Sir Pertab Singh Memorial Fund - - -	300	0	0			
Pollock Memorial Fund - - - - -	18	0	0			
Insurance Premia paid to Civil Service Insurance Society	4,369	14	4			
Hospital Saving Association - - - - -	185	11	9			
Post Office Sanatorium Society - - - -	14	19	3			
Civil Service Sports Society - - - - -	31	17	0			
Civil Service Benevolent Fund - - - -	39	0	0			
Mysore Debenture Stock Sinking Fund:						
Investment Account - - - - - -	27,341	16	8			
Madras and Southern Mahratta Railway (Mysore Railway):						
Interest on Debenture Stock - - - -	48,000	0	0			
Miscellaneous - - - - -	24,316	3	7			
				1,061,655	4	1
						71,211,746	3	7
Carried forward - - - - - - £						107,564,401	13	5

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - -							83,808,746	12	0
RECEIPTS—*continued.*									
REMITTANCE.									
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA:									
REMITTANCE ACCOUNT:									
Receipts from Imperial Government Departments:									
War Office:									
Expenditure in India in connection with									
Shanghai Defence Force - - - -	1,111	18	5						
Military Expenditure at Aden - - -	*—2,405*	*1*	*11*						
Remittances paid in India on behalf of the Asiatic Artillery at Hong Kong and Singapore - -	20,227	15	1						
Enlistment of Indians for service in the Colonies -	554	13	8						
Sums due to Officers and others serving in India -	34,306	9	4						
Additional Indian Troops lent for service at Hong Kong	2,310	19	7						
Pensions issued in India - - - -	40,892	11	10						
				96,999	6	0			
Air Ministry:									
Expenditure in India in connection with									
Military Expenditure at Aden - - -	1	6	5						
Funds supplied to the Royal Air Force, Iraq -	147,450	0	0						
Funds for Command Accountant, R.A.F., Aden -	132,000	0	0						
Sums due to Officers and others residing in India -	1,855	0	7						
				281,306	7	0			
Admiralty:									
Advances in India on account of Naval Services -	53,432	6	0						
Pensions issued in India - - - - -	724	2	10						
				54,156	8	10			
Foreign Office:									
Moiety of expenditure in India in connection with Persian Gulf Radio Offices (adjustment) - -	-	-	-	*—5*	*0*	*9*			
Board of Trade:									
Transports - - - - - - -	10,320	18	4						
Lighthouses in the Red Sea - - -	5,357	15	0						
Balances on Indian Shipping Masters' Accounts -	2,604	19	8						
				18,283	13	0			
Sundry Departments and Dominion Governments:									
Postal and Money Order transactions with Colonial Administrations - - - - -	324,430	5	4						
Pensions, &c., issued in India on behalf of H.M. Paymaster General - - - - -	10,699	9	0						
Payments in India chargeable to Ministry of Pensions -	39,944	2	7						
Advances in India on account of Emigration of Coolies and African Protectorates - - - -	74,955	4	2						
Political Expenditure at Aden - - - -	24,895	12	5						
Opium shipped to the Governments of Hong Kong and the Straits Settlements - - -	224,877	12	1						
Expenditure in connection with Dominion Officers serving in India - - - - -	3,618	3	0						
Miscellaneous advances in India - - -	128,858	5	7						
				832,278	14	2			
				1,283,019	8	3			
Other Remittance transactions:									
Government of India Rupee Loans - - - - -				*—28*	*11*	*5*			
Indian Military Widows' and Orphans' Fund (Rupee Branch) - - -				*—12*	*4*	*3*			
Sundry Provident Funds - - - - -				337	12	8			
Miscellaneous receipts - - - - -				22,842	3	10			
Exchange Adjustments on Remittance Transactions - - - -				0	0	9			
Carried forward - - £				1,306,158	9	10	83,808,746	12	0

on account of the Central Government of India, from 1st April 1932 to 31st March 1933—*continued.*

	£	s.	d.
Brought forward - - - -	107,564,401	13	5

DISBURSEMENTS—*continued.*

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA:

REMITTANCE ACCOUNT:

	£	s.	d.	£	s.	d.
Payments to Imperial Government Departments:						
War Office:						
Miscellaneous Remittances from India - - -	15,125	9	1			
Effects of deceased Officers and men of the British Army -	4,073	7	3			
Air Ministry:						
Miscellaneous Remittances from India - - -	4,235	18	9			
Board of Trade:						
Basses and Minicoy Light Dues - - - -	1,174	3	4			
Sundry Departments and Dominion Governments:						
Postal and Money Order transactions with the United Kingdom	221,000	0	0			
Unemployment Insurance: Sale of stamps in India - -	198	1	9			
Miscellaneous transactions to be brought to charge or recovered in India - - - - - - -	73,811	10	0			
				319,618	10	2
Other Remittance transactions:						
Remittances for payment by the India Office - - - - -				1,168	16	0
Remittances by British Troops for deposit in the Post Office Savings Bank or investment in British Securities - - - - - - -				82,079	12	5
Effects of deceased Officers and Warrant Officers of the Indian Army - -				109	7	1
Rohilkund and Kumaon Railway Company:						
Interest on 4 per Cent. Debenture Stock allocated to State Works and on Capital Overdrafts provided by Company - - - - - -				25,198	10	6
Refund of Capital advanced by Company for State purposes (2nd instalment) -				28,000	0	0
Telegraphic Transfers drawn by His Majesty's Minister at Tehran, in respect of advances made on Indian account - - - - - -				18,000	0	0
Commutations of Military and Marine Retired Pay - - - -				82,798	12	2
Pay and Pensions chargeable to Native States, Local Funds, &c. - -				2,937	3	2
Transfer from India of transactions on account of the Indian Military Widows' and Orphans' Fund (Sterling Branch) - - - - - -				41,105	16	5
Transfer from India of transactions on account of the Superior Services (India) Family Pension Fund - - - - - - - - -				26,150	10	8
Expenses of Indian Cadets at Sandhurst - - - - - -				60	18	6
Miscellaneous payments to be brought to charge or recovered in India - -				39,133	8	8
Exchange adjustments on Remittance Transactions - - - -				0	4	3
Carried forward - £				666,361	10	0
						107,564,401 13 5

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India

	£ s. d.	£ s. d.
Brought forward - -	1,306,158 9 10	83,808,746 12 0
RECEIPTS—*continued.*		
REMITTANCE—*continued.*		
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA—*continued.*		
SECRETARY OF STATE'S BILLS AND OTHER TRANSFERS:		
Sterling purchased in India - - - - - - -	35,733,001 15 5	
Sterling obtained in London - - - - - - -	1,212,997 15 4	
Sale of silver - - - - - - - - -	1,777,725 9 7	
		40,029,883 10 2
TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT - -	£	123,838,630 2 2
RECEIPTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (For details *see* pages 30 to 36.)		
Bombay - - - - - - - -	228 19 6	
United Provinces of Agra and Oudh - - - -	584 5 9	
Central Provinces - - - - - -	2,028 8 7	
		2,841 13 10
TOTAL RECEIPTS - - - - - - - -	£	123,841,471 16 0
Balance on the 1st April 1932, held as follows:—		
Cash at the Bank of England and in the hands of Sub-Accountants -	1,090,704 18 0*	
British Treasury Bills and Short Loans - - - -	14,522,097 17 4	
		15,612,802 15 4
	£	139,454,274 11 4

* Including £29 8*s.* 10*d.* uninvested cash of the Gold Standard Reserve.

INDIA OFFICE,
August 1933.

on account of the Central Government of India, from 1st April 1932 to 31st March 1933—*continued.*

	£ s. d.	£ s. d.
Brought forward	666,361 10 0	107,564,401 13 5
DISBURSEMENTS—*continued.*		
REMITTANCE—*continued.*		
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA—*continued.*		
SECRETARY OF STATE'S BILLS AND OTHER TRANSFERS:		
Transfers through Gold Standard Reserve	15,527,000 0 0	
		16,193,361 10 0
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA		5,861,179 13 6
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT	£	129,618,942 16 11
DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (For details *see* pages 29 to 38.)		
Madras	14,536 0 0	
Bombay	22,150 7 1	
Bengal	20,369 10 8	
United Provinces of Agra and Oudh	17,056 12 5	
Punjab	21,656 1 6	
Burma	33,997 9 10	
Bihar and Orissa	10,247 2 8	
Central Provinces and Berar	7,157 2 8	
Assam	7,390 11 4	
North-West Frontier Province	1,182 10 3	
		155,743 8 5
TOTAL DISBURSEMENTS	£	129,774,686 5 4
Balance on the 31st March 1933, held as follows:—		
Cash at the Bank of England and in the hands of sub-accountants	1,062,228 14 11*	
British Treasury Bills	8,617,359 11 1	
		9,679,588 6 0
	£	139,454,274 11 4

* Including £897 5*s.* 10*d.* uninvested cash of the Gold Standard Reserve.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
20th March 1934.

W. A. STURDY,
Auditor.

APPENDIX I.

A.—STATEMENT showing the details of the payments on pages 6 and 17 in respect of *Annuities created in purchase of Railways.*

	Annual amount of Annuity.	Adjustments in respect of Unclaimed Annuity, &c.	Contribution towards management, &c., in respect of Annuity redeemed.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
East Indian Railway: Annuity terminating in 1953, at the rate of 5*l.* 12*s.* 6*d.* for 100*l.* Stock of the Company	1,145,287 18 10	*–1,321 14 0*	1,378 4 10	1,145,344 9 8
Eastern Bengal Railway: Annuity terminating in 1957, at the rate of 6*l.* 3*s.* 4·79*d.* for 100*l.* Stock of the Company	116,850 14 8	*–25 3 11*	36 11 4	116,862 2 1
Great Indian Peninsula Railway: Annuity terminating in 1948, at the rate of 6*l.* 13*s.* 6·776*d.* for 100*l.* Stock of the Company	1,268,516 0 6	*–50 2 7*	14 19 7	1,268,480 17 6
Madras Railway: Annuity terminating in 1956, at the rate of 5*l.* 7*s.* 10·795*d.* for 100*l.* Stock of the Company	488,381 5 8	*–4 7 4*	19 6	488,377 17 10
Scinde Punjab and Delhi Railway: Annuity terminating in 1958, at the rate of 5*l.* 3*s.* 3·141*d.* for 100*l.* Stock of the Company	371,361 3 6	*–97 3 11*	57 5 2	371,321 4 9
£	3,390,397 3 2	*–1,498 11 9*	1,488 0 5	3,390,386 11 10*

* Charged as Capital redeemed during 1932-33, *see* page 17, £1,652,988 12*s.* 11*d.*, Interest on Capital, *see* page 6, £1,737,397 18*s.* 11*d.*

B.—STATEMENT showing the details of the payment on page 17, under PERMANENT DEBT DISCHARGED in respect of *State Railways—Sinking Funds.*

	Stock purchased and cancelled.		Cost.		
	India 5½ per cent. Stock (1936-38).	India 6 per cent. Bonds (1935-37).	East Indian Railway.	Eastern Bengal Railway.	Scinde Punjab and Delhi Railway.
STATE RAILWAYS—SINKING FUNDS: *Created pursuant to Acts 42 & 43 Vict. c. 206. s. 51, and 44 & 45 Vict. c. 53, s. 2 (a)*	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
East Indian Railway	82,999 13 6	28,274 7 6	119,050 0 0	—	—
Eastern Bengal Railway	6,658 2 1	2,268 2 6	—	9,550 0 0	—
Scinde Punjab and Delhi Railway	49,778 17 9	16,957 10 0	—	—	71,400 0 0
£	139,436 13 4	47,500 0 0	119,050 0 0	9,550 0 0	71,400 0 0
	£186,936 13 4		£200,000 0 0		

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India, on

C.—Statement showing the details of the payments on page 5 under the Railway Revenue Account in respect of *State Railways—Interest on Debt.*

	Bombay Baroda and Central India Railway.	East Indian Railway.	Eastern Bengal Railway (including Bengal Central Railway).	Great Indian Peninsula Railway (including Indian Midland Railway).	Madras Railway.	Oude and Rohilkund Railway.	Scinde Punjab and Delhi Railway.	South Indian Railway.	Burma Railways.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
State Railways—Interest on Debt:										
On India 6 per cent. Bonds (1933–34)	—	—	—	—	—	*–82 19 10*†	—	—	—	
On India 6 per cent. Bonds (1933–35)	—	—	—	—	—	*–108 2 6*	—	—	—	
On India 4½ per Cent. Stock	—	—	—	—	—	*–192 7 0*	—	—	—	
On India 3½ per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and portion of the Capital Stock of the Indian Midland Railway Company	58,635 3 4	258,952 5 4	14,050 14 8	18,364 18 0	31,314 18 0	*–3,371 19 8*†	112,135 2 8	—	—	
On India 3 per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and for purchase of Undertakings of Railway Companies	326,448 7 8	*–18,255 10 0*	13,464 4 8	97,896 10 0	—	308,934 4 8	*–15,261 3 4*	119,886 13 8	—	
On India 2½ per Cent. Stock issued in redemption of portion of Debentures and Debenture Stock	—	*–3,799 16 0*	*–283 8 0*	—	—	10,763 1 4	*–2,487 7 0*	7,623 13 0	—	
On unredeemed Annuity Capital outstanding on 31st March 1924	—	817,033 2 0	84,693 3 10	636,730 2 8	330,878 12 2	—	272,761 13 10	—	—	
	385,083 11 0	1,053,930 1 4	111,924 15 2	752,991 10 8	362,193 10 2	315,941 17 0	367,148 6 2	127,510 6 8	—	3,476,723 15 2
On Railway Debenture Stock	—	707,140 8 4	13,946 5 11	230,555 11 9	—	—	—	19,124 19 6	37,499 9 10	1,008,266 15 4
£	385,083 11 0	1,761,070 9 8	125,871 1 1	983,547 2 5	362,193 10 2	315,941 17 0	367,148 6 2	146,635 6 2	37,499 9 10	4,484,990 13 6

* Sinking Funds were established in connection with these Railways to redeem India 3½ and 3 per Cent. Stock issued in lieu of Annuity or Debenture Stock. These Funds have been applied to the purchase of India Stock of the denomination offering the best yield. The minus figures represent the interest on India 2½ per Cent. Stock so purchased, and on India 3 per Cent. Stock purchased in excess of the amount issued.

† The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been partly applied to the redemption of India 4½ and 3½ per Cent. Stock and India 6 per cent Bonds instead of India 3 per Cent. Stock.

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India, on account of the Central Government of India, from 1st April 1932 to 31st March 1933—*continued* (Appendix).

APPENDIX II.

STATEMENT showing the Balances on Accounts included under "DEPOSITS AND ADVANCES" (*see* pages 18 and 19).

DEBIT BALANCES.

	Balance, 31st March 1932.	Transactions during 1932–33. Payments.	Transactions during 1932–33. Receipts.	Balance, 31st March 1933.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Pay of Second Lieutenants on appointment	475 7 11	1,432 18 3	1,733 17 2	174 9 0
Pay of Indian Army Officers lent to Imperial Government	203 17 4	145 11 0	226 5 11	123 2 5
Accounts with Imperial Government: Miscellaneous	771 15 5	1,224 9 6	1,317 12 0	678 12 11
Round Table Conference	*—16,059 19 4*	16,681 17 7	1,348 16 4	*—726 18 1*
Expenditure consequent on disturbances in Persia	17,938 4 9	—	—	17,938 4 9
Suspense: Miscellaneous	10,668 12 0	14,160 16 10	20,041 7 9	4,788 1 1
Mysore Debenture Stock Sinking Fund—Investment Account	59,779 9 9*	27,341 16 8	22,765 16 11	64,355 9 6*
Pollock Memorial Fund: Investment Account	356 10 9	—	—	356 10 9
TOTAL £	74,133 18 7	60,987 9 10	47,433 16 1	87,687 12 4

CREDIT BALANCES.

Bengal and North-Western Railway 5 per cent. Debenture Stock (State portion) Discount Sinking Fund	8,548 16 5	—	3,033 8 5	11,582 4 10
Currie Scholarship for Forest Students	13 12 1	50 0 0	54 8 4	18 0 5
Norman Memorial Fund	5 19 8	16 13 0	16 16 0	6 2 8
Sir Pertab Singh Memorial Fund	550 0 0	300 0 0	300 0 0	550 0 0
Pollock Memorial Fund	357 9 9	18 0 0	18 4 0	357 13 9
Mysore Debenture Stock Sinking Fund	59,779 9 9*	—	4,575 19 9	64,355 9 6*
Income Tax	4,589 4 10	956,971 8 6	960,616 12 9	8,234 9 1
Hospital Saving Association	41 1 3	185 11 9	187 10 9	43 0 3
Post Office Sanatorium Society	—	14 19 3	14 19 3	—
Civil Service Insurance Society	895 1 0	4,369 14 4	4,446 5 1	971 11 9
Civil Service Sports Society	7 7 0	31 17 0	31 16 0	7 6 0
Miscellaneous Deposits	2,247 9 6	24,316 3 7	26,466 10 2	4,397 16 1
British War Loan Interest retained	—	—	418,025 1 7	418,025 1 7
Civil Service Benevolent Fund	—	39 0 0	48 7 0	9 7 0
TOTAL £	77,035 11 3	986,313 7 5	1,417,835 19 1	508,558 2 11

* The value of £31,300 Bombay City Improvement Trust 4 per cent. Debentures, purchased in India but held in this country, has not been recorded in the Home Accounts, and, therefore, is not included in this balance.

STATEMENT OF VOTED EXPENDITURE included in the Disbursements of the SECRETARY OF STATE IN COUNCIL OF INDIA from 1st April 1932 to 31st March 1933.

CENTRAL GOVERNMENT OF INDIA.

EXPENDITURE.

	£ s. d.	£ s. d.
CUSTOMS:		
Contribution to the International Customs Tariffs Bureau, 1932-33	305 18 8	
Expenditure in connection with appeals from India	64 9 6	
		370 8 2
TAXES ON INCOME: Expenditure in connection with appeals from India		1,406 9 0
SALT: Pay of an officer on leave from India		73 19 8
FOREST: Subscription of Forest Research Institute, Dehra Dun, to International Union of Forest Research Organisations (1933)		6 18 11
RAILWAY REVENUE ACCOUNT:		
STATE RAILWAYS: WORKING EXPENSES:	£ s. d.	
Rental paid to the South Behar Railway Company	30,000 0 0	
Subscription to International Railway Congress	352 8 9	
Furlough pay and allowances of an officer on leave from India	209 17 3	
Miscellaneous charges	2 11 0	
	30,564 17 0	
MISCELLANEOUS RAILWAY EXPENDITURE:		
Pensions of former employees in London Offices of East Indian Railway and Great Indian Peninsula Railway	166 9 1	
Portion of contribution to Overseas Mechanical Transport Fund	800 0 0	
Expenses in connection with recruitment	11 17 4	
Expenses in connection with advertising	73 9 4	
Pensionary charges of military officers in respect of railway employment	207 6 0	
Furlough pay and allowances of an officer on leave from India	27 3 10	
Pay, &c., of Railway expert from England	679 17 11	
Miscellaneous charges	83 1 10	
		32,614 2 4
POSTS AND TELEGRAPHS REVENUE ACCOUNT:		
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:		
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	53,384 0 0	
Miscellaneous expenditure	369 8 1	
		53,753 8 1
INTEREST ON ORDINARY DEBT:		
Management of Debt	92,441 11 0	
Expenses in connection with issue of 5 per cent. Stock (1942–47)	156,973 0 0	
Expenses in connection with redemption of 5½ per cent. Stock and 6 per cent. Bonds	541 16 1	
Cost of advertisement, &c. of 5 per cent. Stock (1942–47)	2,116 5 4	
Stamp duty on Transfers and Powers of Attorney, &c.	17,659 6 9	
		269,731 19 2
GENERAL ADMINISTRATION:		
England:		
Law Charges	94 11 9	
Postage and Telegrams to India and other places abroad	7,130 14 6	
Office contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements, and petty charges	12,687 1 5	
	19,912 7 8	
Deduct: Contribution by His Majesty's Treasury	*9,083 0 0*	
		10,829 7 8
India:		
Secretariat, &c.: Miscellaneous expenditure		400 11 11
Miscellaneous: Indian Civil Service (Examination expenses) and miscellaneous expenditure		2,976 16 11
JAILS AND CONVICT SETTLEMENTS:		
Pay of an Officer on leave from India and miscellaneous expenditure		380 10 1
POLICE:		
Examination expenses in connection with appointments to the Police Service		215 5 8
SCIENTIFIC DEPARTMENTS:		
Expenses attending the preparation of "Fauna Indica"	906 17 9	
Contribution towards National Unions of Geodesy and Geophysics and Astronomical Union	1,136 15 0	
Contingent expenses of the India Museum Collection at Kew	293 14 5	
Miscellaneous expenditure	22 0 0	
		2,359 7 2
Carried forward	£	375,119 4 9

EXPENDITURE—*continued.*	£ s. d.	£ s. d.
Brought forward		375,119 4 9
MEDICAL:		
Cost of the maintenance of a Lunatic at the Coton Hill Hospital, Stafford	62 5 0	
Miscellaneous expenditure	7 7 5	
		69 12 5
PUBLIC HEALTH:		
Contribution towards International Bureau of Public Health for 1932	600 0 0	
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board	125 0 0	
Expenses at Jeddah in connection with the Indian Pilgrimage	4,839 18 10	
Pay of an officer on leave from India	210 15 4	
Miscellaneous expenditure	18 17 10	
		5,794 12 0
AGRICULTURE:		
Miscellaneous expenditure		5 5 0
AVIATION:		
Contribution to the International Commission for Air Navigation, 1932	185 10 2	
Share of salary and allowances of officer in charge of Civil Aerodrome, Karachi	351 13 4	
		537 3 6
MISCELLANEOUS DEPARTMENTS:		
Expenditure of the India Office Library	2,293 16 0	
Expenditure of the Record Department of the India Office	216 5 2	
Grant to the Royal Asiatic Society	210 0 0	
Grant in aid of the publication of the "Encyclopædia of Islam"	320 0 0	
		3,040 1 2
CIVIL WORKS:		
Contribution to the British Standards Institution	450 0 0	
Miscellaneous expenditure	23 9 9	
		473 9 9
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Pensions of Military Officers in respect of civil employment		1,087 6 3
STATIONERY AND PRINTING:		
Stationery, Printing and Bookbinding for the India Office, &c.	8,471 6 4	
Deduct: Contribution by His Majesty's Treasury	*3,496 0 0*	
		4,975 6 4
MISCELLANEOUS:		
Contribution towards expenses of the Secretariat of the League of Nations	97,865 10 11	
League of Nations Assembly and Committees	261 5 3	
International Conferences:		
Labour	189 11 3	
Disarmament	1,706 16 9	
Round Table Conferences	4,593 1 0	
Indian Defence Tribunal	3,471 6 3	
Contribution towards the School of Oriental Studies	1,187 10 0	
Relief and repatriation of destitute Indians	2,010 17 2	
Commission on pensions and leave allowances paid abroad	418 3 7	
Books and Newspapers supplied to India	118 9 1	
Cost of insignia of Indian Orders	836 5 1	
Charges for actuarial work performed for the India Office	385 0 0	
Contribution towards International Copyright Union	150 0 6	
Subvention towards cost of production of Report of Indian Statutory Commission	1,250 0 0	
Sundry items	1,578 1 4	
		116,021 18 2
TOTAL VOTED EXPENDITURE CHARGEABLE AGAINST REVENUE	£	507,123 19 4

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

RAILWAY CAPITAL ACCOUNT:	£ s. d.	
CONSTRUCTION OF STATE RAILWAYS:		
State Railways worked by Companies:		
Stores, Establishment Charges, &c.:		
Assam-Bengal Railway	35,247 8 2	
Bombay Baroda and Central India Railway	221,345 6 1	
Bengal-Nagpur Railway	99,094 4 2	
Madras and Southern Mahratta Railway	178,446 14 6	
Rohilkund and Kumaon Railway	10,294 2 0	
South Indian Railway	122,832 7 10	
Bengal and North-Western Railway	49,687 1 7	
		716,947 4 4
TOTAL VOTED EXPENDITURE ON ACCOUNT OF THE CENTRAL GOVERNMENT OF INDIA	£	1,224,071 3 8

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF MADRAS, from the 1st April 1932 to the 31st March 1933.

RECEIPTS.

Nil.

DISBURSEMENTS.

	£ s. d.	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):			
Law Charges in connection with Appeals from India		447 6 2	—
GENERAL ADMINISTRATION (*Reserved*):			
HEADS OF PROVINCES, &c.:			
Leave salary of Military Secretary to Governor	5 12 0		
" " Commandant of Governor's Bodyguard	294 18 7		
" " Aides-de-Camp to Governor	382 15 2		
		—	683 5 9
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers		582 17 2	—
		582 17 2	683 5 9
ADMINISTRATION OF JUSTICE (*Reserved*):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports		47 10 0	—
Law Charges in connection with Appeals from India		6 15 6	—
		54 5 6	—
POLICE (*Reserved*):			
Outfit allowances of officers on appointment		—	60 0 0
MEDICAL (*Transferred*):			
Leave pay of an Officer		—	111 7 6
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):			
Pensions of Military Officers in respect of Civil employment		532 13 4	12,064 4 7
		1,617 2 2	12,918 17 10
TOTAL		£14,536 0 0	

INDIA OFFICE,
August 1933.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1934.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BOMBAY, from the 1st April 1932 to the 31st March 1933.

RECEIPTS.

	£ s. d.
MEDICAL:	
Write-back of pay of an Officer charged in 1931-32	228 19 6

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with an Appeal from India	4 14 0	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:		
Leave salary of Aide-de-Camp to Governor	—	36 0 0
Leave pay, &c., of member of the Governor's Band	36 8 6	—
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	504 13 5	—
	541 1 11	36 0 0
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	47 10 0	—
POLICE (*Reserved*):		
Outfit allowances of officers on appointment	—	60 0 0
PORTS AND PILOTAGE (*Reserved*):		
Portion of leave salary of an officer	—	0 11 2
MEDICAL (*Transferred*):		
Leave pay of an officer	201 0 2	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pension contributions of Aide-de-Camp to the Governor, lent from Imperial Service	—	77 10 3
Pensions of Military Officers in respect of Civil employment	39 0 0	21,142 19 7
	39 0 0	21,220 9 10
	833 6 1	21,317 1 0
TOTAL	£22,150 7 1	

INDIA OFFICE,
August 1933.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1934.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BENGAL, from the 1st April 1932 to the 31st March 1933.

RECEIPTS.

Nil.

DISBURSEMENTS.

	£ s. d.	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):			
Law Charges in connection with Appeals from India		130 6 1	—
GENERAL ADMINISTRATION (*Reserved*):			
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:			
Leave Salary of Member of Executive Council	774 3 11		
,, Adjutant of Bodyguard	158 2 0		
,, A.D.C.'s to Governor	338 0 10		
		—	1,270 6 9
Deduct—Emergency deductions from pay		—	*—8 13 3*
Marriage Allowance and Allotment of a member of the Governor's Band		36 10 0	—
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers		625 10 2	—
		662 0 2	1,261 13 6
ADMINISTRATION OF JUSTICE (*Reserved*):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports		47 10 0	—
Law charges in connection with an Appeal from India		82 4 0	—
		129 14 0	—
POLICE (*Reserved*):			
Outfit allowances of Officers on appointment		—	60 0 0
MEDICAL (*Transferred*):			
Leave pay of Officers		391 10 11	109 2 5
Deduct—Emergency deductions from pay, &c.		*—24 19 1*	*—10 18 3*
		366 11 10	98 4 2
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):			
Pensions of Military and Marine Officers in respect of Civil employment		976 3 8	16,384 17 3
Pension of the widow of an Officer killed in execution of duty		—	300 0 0
		976 3 8	16,684 17 3
		2,264 15 9	18,104 14 11
TOTAL		£20,369 10 8	

INDIA OFFICE,
August 1933.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1934.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH, from the 1st April 1932 to the 31st March 1933.

RECEIPTS.

	£ s. d.
MISCELLANEOUS:	
Write-back of pay of an Officer charged in previous years - -	584 5 9

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with Appeals from India - -	589 1 6	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:		
Leave salary of member of Executive Council - - -	—	800 0 0
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers - - - - -	721 9 4	—
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports - - - - - -	47 10 0	—
Law Charges in connection with Appeals from India - -	37 13 3	—
	85 3 3	—
JAILS AND CONVICT SETTLEMENTS (*Reserved*):		
Maintenance of convicts transferred from India - - -	201 2 0	—
POLICE (*Reserved*):		
Outfit allowance of Officers on appointment - - -	—	60 0 0
MEDICAL (*Transferred*):		
Adjustment of pay of an Officer - - - - -	—	67 12 8
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment -	1,258 6 9	13,273 16 11
	2,855 2 10	14,201 9 7
TOTAL - - -	£17,056 12 5	

INDIA OFFICE,
August 1933.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1934.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE PUNJAB, from the 1st April 1932 to the 31st March 1933.

RECEIPTS.

Nil.

DISBURSEMENTS.

	£ s. d.	Voted. £ s. d.	Non-Voted. £ s. d.
GENERAL ADMINISTRATION (*Reserved*):			
HEADS OF PROVINCES:			
Leave salary of Governor	584 5 9		
Equipment allowance of Governor	300 0 0		
Leave salary of Member of Executive Council	751 0 2		
„ „ Aide-de-Camp to Governor	171 14 8		
		—	1,807 0 7
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers		547 6 5	—
		547 6 5	1,807 0 7
ADMINISTRATION OF JUSTICE (*Reserved*):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports		47 10 0	—
Law Charges in connection with Appeals from India		224 18 6	—
		272 8 6	—
JAILS AND CONVICT SETTLEMENTS (*Reserved*):			
Maintenance of a convict transferred from India		100 11 0	—
POLICE (*Reserved*):			
Outfit allowances of Officers on appointment		—	90 0 0
MEDICAL (*Transferred*):			
Leave salaries and allowances of Officers		1,012 10 6	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):			
Pensions of Military Officers in respect of Civil employment		65 16 0	17,312 17 4
TOTAL EXPENDITURE CHARGEABLE TO REVENUE	£	1,998 12 5	19,209 17 11

NOT CHARGEABLE TO REVENUE.

CIVIL WORKS (*Transferred*):			
HYDRO-ELECTRIC SCHEME: CAPITAL EXPENDITURE:			
Leave salary and allowances of an officer*		—	447 11 2
		1,998 12 5	19,657 9 1
TOTAL		£21,656 1 6	

* Captain N. Boddington for period 14th July 1932 to 28th February 1933.

INDIA OFFICE,
August 1933.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1934.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BURMA, from the 1st April 1932 to the 31st March 1933.

RECEIPTS.

Nil.

DISBURSEMENTS.

	£ s. d.	Voted. £ s. d.	Non-Voted. £ s. d.
GENERAL ADMINISTRATION (*Reserved*):			
HEADS OF PROVINCES:			
Voyage and equipment allowance of Governor	1,200 0 0		
Leave salary of Member of Executive Council	606 5 0		
„ „ Private Secretaries to Governor	359 13 9		
		—	2,165 18 9
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers		533 2 0	—
		533 2 0	2,165 18 9
ADMINISTRATION OF JUSTICE (*Reserved*):			
Law Charges in connection with an Appeal from India		81 11 6	—
JAILS AND CONVICT SETTLEMENTS (*Reserved*):			
Leave salary of an Officer		—	431 1 0
POLICE (*Reserved*):			
Outfit allowances of Officers on appointment		—	60 0 0
Leave salaries of Officers		—	3,626 15 2
		—	3,686 15 2
MEDICAL (*Transferred*):			
Leave pay of Officers		782 19 6	815 10 1
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):			
Pensions of Military and Marine Officers in respect of Civil employment		507 10 7	24,954 12 1
MISCELLANEOUS (*Reserved*):			
Expenditure in connection with the Burma Round Table Conference		38 9 2	—
		1,943 12 9	32,053 17 1
TOTAL		£33,997 9 10	

INDIA OFFICE,
August 1933.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1934.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BIHAR AND ORISSA, from the 1st April 1932 to the 31st March 1933.

RECEIPTS.

Nil.

DISBURSEMENTS.

	£ s. d.	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):			
Law Charges in connection with Appeals from India:			
Babu Nachim Narain *v.* Syed Ibrahim Hussain - -		4 14 0	—
Baijnath Jugal Kishore *v.* Maharajah Sris Chandra Nandi -		45 1 0	—
		49 15 0	—
GENERAL ADMINISTRATION (*Reserved*):			
HEADS OF PROVINCES:			
Leave salary of Member of Executive Council -	748 7 9		
,, ,, Private Secretary to Governor -	95 13 4		
,, ,, A.D.C. to Governor - -	14 15 7		
		—	858 16 8
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers - - - - -		405 3 2	—
		405 3 2	858 16 8
ADMINISTRATION OF JUSTICE (*Reserved*):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports - - - - -		47 10 0	—
Law Charges in connection with Appeals from India - -		726 13 7	—
		774 3 7	—
POLICE (*Reserved*):			
Outfit allowance of an Officer on appointment - - -		—	30 0 0
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):			
Pensions of Military Officers in respect of Civil employment -		—	8,129 4 3
		1,229 1 9	9,018 0 11
TOTAL - - -		£10,247 2 8	

INDIA OFFICE,
August 1933.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1934.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR, from the 1st April 1932 to the 31st March 1933.

RECEIPTS.

	£ s. d.
SUPERANNUATION:	
Pension of a Military Officer in respect of Civil employment (write-back of debits in previous years)	2,028 8 7

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS AND MINISTERS:		
Leave salary of Governor	—	1,150 9 3
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	316 6 2	—
	316 6 2	1,150 9 3
MEDICAL (*Transferred*):		
Leave pay of an Officer	—	45 6 7
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	525 4 0	5,119 16 8
TOTAL	841 10 2	6,315 12 6
	£7,157 2 8	

INDIA OFFICE,
August 1933.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1934.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF ASSAM, from the 1st April 1932 to the 31st March 1933.

RECEIPTS.

Nil.

DISBURSEMENTS.

	£ s. d.	Voted. £ s. d.	Non-Voted. £ s. d.
GENERAL ADMINISTRATION (*Reserved*):			
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers		138 12 2	—
POLICE (*Reserved*):			
Outfit allowance of an Officer on appointment	30 0 0		
Leave salary of an Officer	159 14 1		
		—	189 14 1
MEDICAL (*Transferred*):			
Leave pay of an Officer		394 6 11	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):			
Pensions of Military Officers in respect of Civil employment		—	6,667 18 2
		532 19 1	6,857 12 3
TOTAL		£7,390 11 4	

INDIA OFFICE,
August 1933.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1934.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE NORTH-WEST FRONTIER PROVINCE, from the 1st April 1932 to the 31st March 1933.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted.	Non-Voted.
	£ s. d.	£ s. d.
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, &c.:		
Leave salary of Governor	—	804 7 6
ADMINISTRATION OF JUSTICE (*Reserved*):		
Law charges in connection with an appeal from India	16 5 9	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pension and gratuity of the widow of an officer killed in the execution of duty	—	361 17 0
	16 5 9	1,166 4 6
TOTAL	£1,182 10 3	

INDIA OFFICE,
August 1933.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1934.

W. A. STURDY,
Auditor.

No. 2.—APPROPRIATION ACCOUNT of the Secretary of State in Council of India on account of the Central Government of India, for the Year 1932–33.

			Grant.	Expenditure.	Expenditure compared with Grant. Less than granted.	Expenditure compared with Grant. More than granted.
RAILWAY REVENUE ACCOUNT:		£	£	£	£	£
STATE RAILWAYS—INTEREST ON DEBT (Non-voted):						
Bombay Baroda and Central India Railway			*385,125*	*385,084*	*41*	—
Burma Railways			*37,500*	*37,500*	—	—
East Indian Railway	O.	*1,761,000*				
	S. ...	*75**	*1,761,075*	*1,761,070*	*5*	—
Eastern Bengal Railway (including Bengal Central Railway) ...			*125,925*	*125,871*	*54*	—
Great Indian Peninsula Railway			*965,175*	*965,182*	—	*7*
Indian Midland Railway			*18,375*	*18,365*	*10*	—
Madras Railway			*362,175*	*362,194*	—	*19*
Oude and Rohilkund Railway			*315,975*	*315,942*	*33*	—
Scinde Punjab and Delhi Railway			*367,125*	*367,148*	—	*23*
South Indian Railway			*146,625*	*146,635*	—	*10*
Interest on Capital Outlay not charged to Revenue.	O.	*4,194,000*				
	S.	... *—39,000**	*4,155,000*	*4,154,189*	*811*	—
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES (Non-voted):						
Assam-Bengal Railway	O. ...	*87,375*				
	S. ...	*—1,500**	*85,875*	*85,854*	*21*	—
Bengal-Nagpur Railway			*301,875*	*301,901*	—	*26*
Bengal and North-Western Railway (Tirhoot Railway).	O. ...	*35,025*				
	S. ...	*20,625**	*55,650*	*55,625*	*25*	—
Bengal and North-Western Railway (Tirhoot Railway) (Sinking Fund).	O. ...	*1,275*				
	S. ...	*1,425**	*2,700*	*2,675*	*25*	—
Bombay Baroda and Central India Railway			*95,025*	*94,998*	*27*	—
Madras and Southern Mahratta Railway			*285,075*	*285,050*	*25*	—
Ditto (Mysore Railway)	O. ...	*48,000*				
	S. ...	*—48,000**	—	—	—	—
South Indian Railway			*151,425*	*151,422*	*3*	—
Totals ... ... Non-voted	O. ...	*9,684,075*				
	S. ...	*—66,375**	*9,617,700*	*9,616,705*	*1,080*	*85*

			Excess + Saving −	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or −
STATE RAILWAYS—WORKING EXPENSES:	£	£	£	£	£
GRANT No. 4:					
(1) Miscellaneous ... ... Non-voted	*75*	*200*	*+125*	—	*+125*
Voted	375	565	+190	+600*	−410
GRANT No. 5:					
Rental paid to the South Behar Railway Company Voted ...	30,000	30,000	—	—	—
MISCELLANEOUS RAILWAY EXPENDITURE:					
GRANT No. 11:					
(2) Miscellaneous ... ... Non-voted	*11,100*	*11,000*	*−100*	—	*+100*
Voted	1,500	2,049	+549	+750*	−201
GRANT No. 23:					
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:					
(3) Payments under the Postal arrangement with the Lords of His Majesty's Treasury. Voted ...	28,050	53,384	+25,334	+25,350†	−16
(4) Sundry items ... ... Non-voted	*975*	*1,950*	*+975*	*+1,125†*	*−150*
Voted	1,050	369	−681	−675†	−6
Totals ... ... Non-voted	*975*	*1,950*	*+975*	*+1,125*	*−150*
Voted	29,100	53,753	+24,653	+24,675	−22

* Advised 21st March 1933.

† Advised 31st March 1933.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Voted.—Excess caused by leave salary of an officer. Information as to this expenditure was not available in England when the Budget was framed. The final saving resulted from the delay in payment until May 1933 of the subscription to the International Railway Association.

(2) Voted.—Excess due to passage and pay of a British railway official who visited India to advise on application of rationalised methods to Indian State Railways.

(3) Payment of £25,384, for which no Budget provision existed, was made for arrears of subsidy for the three years 1929 to 1931.

(4) Voted.—Saving made from provision for expenses of delegation to Madrid Conferences. The delegates were not known when Budget estimates were closed and the assumption that pay of one delegate would be votable proved erroneous.

			£	Grant. £	Expenditure. £	Excess + Saving— £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or — £
GRANT No. 25:								
INTEREST ON ORDINARY DEBT:								
(1) Interest on Loans contracted in England under various Acts.	Non-voted	O.	*11,433,975*	*11,673,525*	*11,691,482*	*+17,957*	—	*+17,957*
		S.	*239,550**					
Discount on India Bills ...	Non-voted	O.	*420,000*	—	—	—	—	—
		S.	*—420,000**					
(2) India Bonds purchased for cancellation: difference between par value and cost price.	Non-voted	S.	...	*64,200**	*82,261*	*+18,161*	—	*+18,161*
India Stock and Bonds: Discount on instalments prepaid.	Non-voted	S.	...	*7,275**	*7,259*	*—16*	—	*—16*
Interest portion of Railway Annuities.	Non-voted		...	*1,737,450*	*1,737,398*	*—52*	—	*—52*
Interest on outstanding liabilities of Railway Companies taken over on purchase.	Non-voted	O.	*1,008,225*	*1,008,300*	*1,008,267*	*—33*	—	*—33*
		S.	*75**					
Interest on Liabilities assumed in respect of British Government War Loan.	Non-voted		..	*418,050*	*418,025*	*—25*	—	*—25*
Deduct—Interest on Debt: Railways.	Non-voted	O.	*8,679,000*	*8,640,075*	*8,639,180*	*—895*	—	*—895*
		S.	*—38,925**					
Management of Debt	Voted	O.	93,900	250,050	249,956	—94	—	—94
		S.	156,150†					
Miscellaneous	Voted	O.	12,375	19,875	19,776	—99	—	—99
		S.	7,500†					
Totals	Non-voted	Gross	...	*14,908,800*	*14,944,792*	*+35,992*	—	*+35,992*
		Deductions	...	*8,640,075*	*8,639,180*	*—895*	—	*—895*
		Net	...	*6,268,725*	*6,305,612*	*+36,887*	—	*+36,887*
	Voted		...	269,925	269,732	—193	—	—193
GRANT No. 26:								
INTEREST ON OTHER OBLIGATIONS:								
(3) Indian Military Widows' and Orphans' Fund, and Superior Services (India) Family Pension Fund.	Non-voted	O.	*42,750*	*42,300*	*41,145*	*—1,155*	—	*—1,155*
		S.	*—450‡*					
Bengal and North-Western Railway 5 per cent. Debenture Stock: Discount Sinking Fund.	Non-voted		...	*375*	*358*	*—17*	—	*—17*
Totals			...	*42,675*	*41,503*	*—1,172*	—	*—1,172*
GRANT No. 73:								
CIVIL WORKS:								
Sundry items	Non-voted		...	*75*	*1*	*—74*	—	*—74*
	Voted		...	525	474	—51	—	—51
GRANT No. 74:								
SUPERANNUATION:								
Superannuation and Retired Allowances:								
(4) India Office Establishment ...	Non-voted	O.	*58,275*	*66,900*	*65,733*	*—1,167*	—	*—1,167*
		S.	*8,625§*					
High Court Judges	Non-voted		...	*750*	*750*	—	—	—
Indian Civil Service... ...	Non-voted		...	*1,125*	*1,107*	*—18*	—	*—18*
Military, Medical, and Navy Funds.	Non-voted	O.	*267,000*	*263,400*	*261,596*	*—1,804*	—	*—1,804*
		S.	*—3,600§*					
Pensions of Military and Marine Officers in respect of Civil employment and miscellaneous pensionary payments.	Non-voted	O.	*55,350*	*73,500*	*73,439*	*—61*	—	*—61*
		S.	*18,150§*					
	Voted		...	1,125	1,087	—38	—	—38
Totals	Non-Voted		...	*405,675*	*402,625*	*—3,050*	—	*—3,050*
	Voted		...	1,125	1,087	—38	—	—38
GRANT No. 77:								
REFUNDS:								
Civil Works	Non-voted	S.	...	*13*	*12*	*—1*	—	*—1*

* Advised 30th March 1933. † Voted by Legislative Assembly 28th March 1933.
‡ Advised 22nd March 1933. § Advised 29th March 1933. || Advised 21st September 1932.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) and (2) In the later months of the year conditions made it advantageous to purchase and cancel India 6 per cent. Bonds in advance of the general retirement of the issue on 15th June 1933. The cancellation necessitated a charge in the year for a part of the interest, which otherwise would have been payable on the repayment date in 1933–34.

(3) Saving caused by a reduction from 1st January 1933 in the rate of interest allowed on balances of the funds.

(4) A superannuation gratuity for which provision was made remained unpaid in consequence of the postponement of a retirement.

GRANT No. 86:—Expenditure in England under the control of the Secretary of State.

			£	Grant. £	Expenditure. £	Excess + Saving − £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or − £
A. INDIA OFFICE ESTABLISHMENT:								
A 1. Salaries	Non-voted	O. ...	*192,750*					
		S. ...	*−3,150*	*189,600*	*189,052*	*−548*	—	*−548*
A 2. *Deduct*: Recoverable from Home Government.	Non-voted	...	...	*91,500*	*91,553*	*−53*	—	*−53*
B. INDIA OFFICE EXPENSES:								
B 1. Postage and Telegrams to India	Voted	...	...	6,675	7,131	+456	+525	−69
B 2. National Health Insurance ...	Non-voted	...	...	*450*	*312*	*−138*	—	*−138*
B 3. Office Contingencies ...	Non-voted	...	...	*975*	*831*	*−144*	—	*−144*
	Voted	...	...	13,650	12,687	−963	−750	−213
B 4. Miscellaneous expenditure ...	Non-voted	O. ...	*450*					
		S. ...	*−150*	*300*	*267*	*+33*	—	*−33*
	Voted	...	...	225	94	−131	−75	−56
B 5. *Deduct*: Recoverable from Home Government.	Voted	...	...	9,075	9,083	−8	—	−8
C. INDIA AUDIT ESTABLISHMENT:								
C 1. Salaries	Non-voted	O. ...	*16,425*					
		S. ...	*−150*	*16,275*	*16,240*	*+35*	—	*−35*
C 2. *Deduct*: Recoverable from Home Government.	Non-voted	...	...	*3,150*	*3,128*	*+22*	—	*+22*
C 3. *Deduct*: Chargeable to High Commissioner.	Non-voted	...	...	*7,500*	*7,500*	—	—	—
D. EXPENDITURE IN CONNECTION WITH THE LEAGUE OF NATIONS:								
D 1. Grant-in-aid towards expenses of Secretariat.	Voted	...	...	94,350	97,866	+3,516	+3,525	−9
D 2. Other expenditure	Non-voted	O. ...	*3,150*					
		S. ...	*−1,050*	*2,100*	*1,674*	*−426*	—	*−426*
	Voted	...	...	525	261	−264	−225	−39
E. MISCELLANEOUS CIVIL CHARGES:								
E 1. Customs	Voted	...	...	300	370	+70	+75	−5
E 2. Taxes on Income	Voted	...	...	1,575	1,407	−168	−150	−18
E 3. Salt	Voted	...	...	—	74	+74	+75	−1
E 4. Forest	Voted	...	...	75	7	−68	—	−68
E 5. General Administration (India)	Non-voted	O. ...	*1,200*					
		S. ...	*675*	*1,875*	*1,840*	*−35*	—	*−35*
	Voted	...	...	3,675	3,377	−298	−300	+2
E 6. Justice	Non-voted	O. ...	*3,525*					
		S. ...	*+75*	*3,600*	*3,600*	—	—	—
E 7. Jails and Convict Settlements	Voted	...	...	—	381	+381	+375	+6
E 8. Police	Non-voted	S.	...	*75*	*7*	*−68*	—	*−68*
	Voted	...	...	225	215	−10	—	−10
E 9. Ports and Pilotage	Non-voted	O. ...	*375*					
		S. ...	*−225*	*150*	*141*	*−9*	—	*−9*
E 10. Scientific Departments ...	Non-voted	O. ...	*525*					
		S. ...	*375*	*900*	*875*	*−25*	—	*−25*
	Voted	...	...	6,300	2,359	−3,941	−3,750	−191

EXPLANATIONS of the causes of variation between Expenditure and Grant.

Note.—The expenditure recorded against certain heads of account in this Grant includes charges for leave pay. These charges cannot usually be forecast when the Budget is framed, as in most cases information regarding officers who may take leave is not then available in England.

B 1. Excess due to exceptional telegraphic correspondence, largely in connection with Reforms.

B 2. Saving caused by a claim delayed beyond the end of the year.

B 3. Voted.—The largest item of the saving was made from the provision for advertising and was the result of recruiting for certain military services being opened on fewer occasions than had been anticipated. Saving was also due to a decrease in the rates payable to the local authority.

B 4. Voted.—Saving due to economies in copying for legal cases.

D. 1. In consequence of the worsening of the exchange rate as compared with that adopted for Budget Estimates the cost of the gold currency in which the grant-in-aid is fixed exceeded the amount anticipated.

D 2. Estimates were based on the expenses of five delegates at Geneva; part of the saving resulted from the number being reduced to four. Entertainment expenditure was restricted in the interests of economy.

E 1. Excess due mainly to unforeseen expenditure on fees to counsel for opinion in a legal case.

E 3. Expenditure represents pay for an extension of leave granted to an officer who had been expected to return to India in 1931–32.

E 5. Voted.—Saving caused by reduction of costs of examination of candidates for Indian Civil Service. Final excess could have been covered from saving under "Forest."

E 7. Expenditure includes £351 for leave pay (see note above) and the balance is the cost of maintenance of a convict. Final excess could have been covered from saving under "Forest."

E 10. Voted.—Main items of saving were:—

"Fauna Indica" (£1,493); production slowed down to restrict expenditure.

Imperial Institute (£1,200); contribution withheld.

"Brahmi Inscriptions" and "Pali Trepitaka" (£1,500); work not completed.

Part of the above savings was absorbed by exchange on a subscription, fixed in gold francs, which cost £277 more than estimate.

GRANT No. 86—*cont.*					Grant.	Expenditure.	Excess + Saving −	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or −
E. MISCELLANEOUS CIVIL CHARGES—*cont.*				£	£	£	£	£	£
E 11. Medical	Non-voted	O.	...	*900*	—	—	—	—	—
		S.	...	*−900*					
	Voted		...	...	150	70	−80	—	−80
E 12. Public Health	Voted		...	...	4,425	5,795	+1,370	+1,350	+20
E 13. Agriculture	Voted		...	...	150	5	−145	−75	−70
E 14. Aviation	Non-voted	S.	...	...	*75*	*15*	*−60*	—	*−60*
	Voted		...	...	525	537	+12	—	+12
E 15. Miscellaneous Departments ...	Non-voted		...	...	*300*	*292*	*−8*	—	*−8*
	Voted		...	...	3,750	3,040	−710	−600	−110
E 16. Mint	Voted		...	...	75	—	−75	−75	—
E 17. Stationery and Printing ...	Voted		..	...	10,200	8,471	−1,729	−1,200	−529
Deduct contribution by Home Government.	Voted		...	...	3,450	3,496	−46	—	−46
Miscellaneous:									
E 18. International Labour Conference.	Non-voted	O.	...	*600*	*525*	*439*	*−86*	—	*−86*
		S.	...	*−75*					
	Voted		...	...	525	190	−335	−300	−35
E 19. Buoying and Lighting of Coasts Conference.	Non-voted	O.	...	*300*	*225*	—	*−225*	—	*−225*
		S.	...	*−75*					
E 20. Disarmament Conference ...	Non-voted		...	...	*4,800*	*6,334*	*+1,534*	—	*+1,534*
	Voted		...	...	1,650	1,707	+57	+300	−243
E 21. Indian Defence Tribunal ...	Non-voted	S.		...	*4,200*	*4,818*	*+618*	—	*+618*
	Voted	S.		...	2,325	3,471	+1,146	+450	+696
E 22. Imperial Economic Conference.	Non-voted	O.	...	*75*	—	—	—	—	—
		S.	...	*−75*					
	Voted		...	...	450	—	−450	−450	—
E 23. World Economic and Monetary Conference.	Non-voted		...	...	—	*120*	*+120*	—	*+120*
E 24. Indian Round Table Conference.	Non-voted	S.		...	*3,000*	*2,218*	*−782*	—	*−782*
	Voted	S.		...	5,025	4,593	−432	—	−432
E 25. Secret Service Expenditure...	Non-voted	O.	...	*8,025*	*8,500*	*8,500*	*−50*	—	*−50*
		S.	..	*525*					
E 26. Grant-in-aid	Voted		...	...	1,275	1,188	−87	−75	−12
E 27. Relief and repatriation of destitute Indians.	Voted		...	...	975	2,011	+1,036	+1,050	−14
E 28. Other Charges	Non-voted		...	...	*1,800*	*1,441*	*−359*	—	*−359*
	Voted		...	...	4,500	4,736	+236	+300	− 64
Totals	Non-voted	O	...	*134,475*	*137,625*	*136,835*	*−790*	—	*−790*
		S.	...	*3,150**					
	Voted	O.	...	143,700	151,050	149,464	−1,586	—	−1,586
		S.	...	7,350†					

* Advised 30th March 1933.

† Voted by Legislative Assembly, 28th March 1933.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

E 11. A claim delayed beyond the end of the year resulted in saving.

E 12. Excess caused by increased expenses at Jeddah Agency and by exceptional expenditure on installation of an ice plant.

E 13. Saving due to expenses of delegation having been met by the High Commissioner.

E 14. Excess, which could have been covered from saving under "Agriculture," caused by exchange on a subscription fixed in francs.

E 15. Voted.—Saving includes provision for publication of "English Factories" (£450), on which work was not completed Balance is mainly due to cataloguing for India Office Library not completed.

E 17. Saving of £4,000 caused by delay in bringing cyphers into use was partly counterbalanced by exceptional printing in connection with proposals for Reforms and by payment of £600 short-claimed in 1931–32 for stationery.

E 18. Voted.—Saving due to economies and to smaller advances to non-government delegates than in previous years.

E 19. The Conference did not meet.

E 20. The period during which the Conference would be in session and the personnel of the delegation could not be forecast accurately when estimates were closed.

E 21. Non-voted.—Indian members of the Tribunal drew pay in England for a longer period than that on which estimates were based.

E 21. Voted.—The amount of the Supplementary Grant was fixed on the basis that savings of £1,350 within Grant 86 would be available towards a total expenditure of £3,675 under this head. Final excess could have been met from savings elsewhere within the grant.

E 22. Expenditure brought to charge by High Commissioner.

E 23. Expenditure represents cost of representation on a preparatory committee not foreseen.

E 24. Meetings of the Conference occupied a shorter period than had been assumed for estimates.

E 26. A 10 per cent. cut was applied to the grant for the last half of the year.

E 27. Of the excess £786 represents the cost of repatriations from Jeddah.

E 28. Excess caused by subvention paid to enable the Report of the Indian Statutory Commission to be sold at a popular price.

Non-voted Expenditure.

			£	Grant. £	Expenditure. £	Expenditure compared with Grant. Less than granted. £	More than granted. £
ECCLESIASTICAL:							
Sundry items...		...	...	75	2	73	—
(1) POLITICAL:							
Sundry items...	O.	...	20,700	21,375	20,402	973	—
	S.	...	675*				
(2) WATCH AND WARD:							
Sundry items...	O.	...	1,500	1,650	2,114	—	464
	S.	...	150*				
TERRITORIAL AND POLITICAL PENSIONS:							
Members of the family of the late Maharajah Duleep Singh.		...	...	7,500	7,500	—	—
Members of the Bengal Nizamut family...		...	...	525	472	53	—

Military Expenditure (Non-voted).

				Grant. £	Expenditure. £	Less than granted. £	More than granted. £
ARMY:							
Payments to War Office for British Troops serving in India.		...	...	1,400,025	1,400,000	25	—
Payment to War Office on account of reduction of strength of British Regiments.	S.	...	...	25,050	25,000	50	—
Discharge Gratuity and Deferred Pay of British Troops.	O.	...	48,600	43,200	42,977	223	—
	S.	...	−5,400				
(3) Vocational training of British Troops ...	O.	...	27,600	23,400	24,144	—	744
	S.	...	−4,200				
Furlough Allowances and Voyage Pay of British Troops serving in India.	O.	...	147,000	—	—	—	—
	S.	...	−147,000				
Do. do. Officers ...	S.	...	...	96,000	97,839	—	1,839
Do. do. Other ranks	S.	...	...	63,000	60,114	2,886	—
Furlough Allowances:							
Indian Army Regimental	O.	...	258,000	240,000	228,760	11,240	—
	S.	...	−18,000				
National Health Insurance	O.	...	39,600	38,475	38,450	25	—
	S.	...	−1,125				
Unemployment Insurance	O.	...	95,100	85,050	85,000	50	—
	S.	...	−10,050				
Contributory Pensions Act, 1925 ...	O.	...	118,800	115,350	115,350	—	—
	S.	...	−3,450				
Marriage Allowances and Allotments:							
British Troops	O.	..	324,000	263,400	260,770	2,630	—
	S.	...	−60,600				
Indian Army		...	...	31,500	31,329	171	—
Consolidated Clothing Allowances ...	O.	...	900	825	1,162	—	337
	S.	...	−75				
Pay of Second Lieutenants on appointment.	O.	...	9,300	10,050	8,183	1,867	—
	S.	...	750				
(4) Fighting Units: Miscellaneous ...	O.	...	2,700	3,375	1,131	2,244	—
	S.	...	675				
Educational and Instructional Charges ...	O.	...	41,400	—	—	—	—
	S.	...	−41,400				
Educational and Instructional Establishments:							
Pay, officers'	S.	...	...	23,700	23,780	—	80
Other charges	S.	...	...	1,200	872	328	—
Army Education:							
Pay, officers'	S	...	...	6,300	4,919	1,381	—
(5) Other charges	S.	...	...	11,100	8,622	2,478	—

* Advised 20th March 1933.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Saving due to smaller charges than expected for leave pay of officers and to a Foreign Office claim of £375 delayed.
(2) Excess caused by pay of officers whose leave was not foreseen.

Note.—Military Services. Estimates leading to final appropriation under pay heads were fixed from known charges for part of the year with an addition for later months based on experience of the corresponding periods of previous years. Variations from these final appropriations occurred mainly as the result of the number of officers and men drawing pay in England towards the end of the year differing from the numbers corresponding to the estimates made. The pay of warrant and non-commissioned officers, where charged against a divided head of account, has been compiled to "Other charges."

(3) Excess due to an acceleration of claims.
(4) A claim of £2,240 was carried forward into 1933–34.
(5) A claim of £2,500 was delayed beyond the end of the year.

Military Expenditure (Non-voted)—*cont.*

ARMY—*cont.*			£	Grant. £	Expenditure. £	Expenditure compared with Grant. Less than granted. £	More than granted. £
Furlough Allowances, Indian Army Service Corps and Miscellaneous Charges, Supply and Transport.	O.	...	*78,000*	—	—	—	—
	S.	...	*−78,000*				
Indian Army Service Corps:							
Pay, officers'	S.	...	...	*48,000*	*45,052*	*2,948*	—
Other charges	S.	...	...	*26,475*	*25,740*	*735*	—
Remount Depots:							
Pay, officers'	S.	...	...	*3,150*	*2,618*	*532*	—
Other charges	S.	...	...	*525*	*511*	*14*	—
Veterinary: Furlough Allowances and miscellaneous.	O.	...	*3,000*	—	—	—	—
	S.	...	*−3,000*				
Veterinary Services:							
Pay, officers'	S.	...	...	*2,400*	*2,397*	*3*	—
Other charges	S.	...	...	*300*	*265*	*35*	—
Arsenals:							
Furlough Allowances and miscellaneous	O.	...	*35,700*	—	—	—	—
	S.	...	*−35,700*				
Pay, officers'	S.	...	...	*9,900*	*9,059*	*841*	—
Other charges	S.	...	...	*28,200*	*26,427*	*1,773*	—
Medical Services:							
Furlough Allowances and miscellaneous	O.	...	*111,300*	—	—	—	—
	S.	...	*−111,300*				
Pay, officers'	S.	...	...	*64,500*	*69,815*	—	*5,315*
Overseas pay and other charges ...	S.	...	...	*43,650*	*43,407*	*243*	—
Sundry Administrative Services: Pay and miscellaneous.	O.	...	*8,250*	*11,325*	*11,706*	—	*381*
	S.	...	*3,075*				
Medical Store Depots and Workshops: Furlough Allowances and miscellaneous.	O.	...	*1,125*	*2,100*	*1,975*	*125*	—
	S.	...	*975*				
Ordnance and Clothing Factories: Furlough Allowances and Miscellaneous.	O.	...	*2,400*	*1,350*	*1,201*	*149*	—
	S.	...	*−1,050*				
Grass Farms: Furlough Allowances and miscellaneous.	O.	...	*3,000*	*4,200*	*4,381*	—	*181*
	S.	...	*1,200*				
Staff: Furlough Allowances and miscellaneous.	O.	...	*94,500*	—	—	—	—
	S.	...	*−94,500*				
Army Headquarters:							
Pay, officers'	S.	...	...	*13,800*	*13,518*	*282*	—
Pay, other ranks	S.	...	...	*3,000*	*2,748*	*252*	—
Staff of Commands:							
Pay, officers'	S.	...	...	*13,200*	*11,812*	*1,388*	—
Pay, other ranks	S.	...	...	*3,300*	*3,343*	—	*43*
Staff of Districts and Brigades:							
Pay, officers'	S.	...	...	*31,500*	*29,211*	*2,289*	—
Pay, other ranks	S.	...	...	*8,700*	*8,449*	*251*	—
Staff: Overseas Pay and miscellaneous ...	S.	...	...	*7,500*	*7,135*	*365*	—
Stores taken to India with Troops:							
(1) Clothing	O.	...	*15,000*	*13,800*	*16,086*	—	*2,286*
	S.	...	*−1,200*				
Ordnance	O.	...	*29,400*	*22,050*	*23,298*	—	*1,248*
	S.	...	*−7,350*				
Gratuities and Allowances to surplus Officers of the Indian Army.	S.	...	...	*1,575*	*1,583*	—	*8*
Contributions towards Aden Expenditure	O.	...	*136,500*	*120,000*	*119,959*	*41*	—
	S.	...	*−16,500*				
(2) Sea Transport and Concession Passages	O.	...	*561,000*	*519,000*	*507,104*	*11,896*	—
	S.	...	*−42,000*				
Land Transport	S.	...	...	*2,100*	*2,140*	—	*40*
Embarkation and Transport Staff:							
Pay, officers'	S.	...	...	*1,200*	*949*	*251*	—
Pay, other ranks	S.	...	...	*750*	*639*	*111*	—
Transport and Miscellaneous: Miscellaneous.	O.	...	*3,300*	*1,125*	*716*	*409*	—
	S.	...	*−2,175*				
Payments to War Office for Retired Pay, &c., of British Forces for service in India.	O.	...	*1,100,700*	*1,197,150*	*1,199,165*	—	*2,015*
	S.	...	*96,450*				
(3) Pay and Pensions of Non-effective and Retired Officers of the Indian Service.	O.	...	*1,968,000*	*1,782,000*	*1,788,363*	—	*6,363*
	S.	...	*−186,000*				

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) A similar excess occurred under the corresponding receipt head. A payment of differences taken net for estimates was brought to account in full.

(2) A claim of £4,500, not included in estimates, was allowed by the War Office in determining the amount to be advanced from Indian revenues in the year. Saving also caused by smaller expenditure on concession passages booked through the India Office than had been expected from the experience of preceding years.

(3) Excess caused by the unforeseen adjustment in the year of certain claims for pensions paid by overseas paymasters.

Military Expenditure (Non-voted)—*cont.*

		£	Grant. £	Expenditure. £	Expenditure compared with Grant. Less than granted. £	More than granted. £
ARMY—*cont.*						
Gratuities of Military Officers	O.	7,500				
	S.	13,500	21,000	19,231	1,769	—
Wound Pensions and Gratuities	O.	12,000				
	S.	—600	11,400	11,180	220	—
Miscellaneous Pensions	O.	223,350				
	S.	—75	223,275	220,885	2,390	—
Indian Military Service Family Pensions	O.	252,900				
	S.	56,100	309,000	305,447	3,553	—
Miscellaneous—Non-Effective	O.	9,000				
	S.	525	9,525	9,334	191	—
Totals—Army	O.	7,200,450				
	S.	—157,425	7,043,025	7,005,251	58,654	20,880
ROYAL AIR FORCE:						
Air Ministry for Troops serving in India		...	111,000	111,000	—	—
Discharge Gratuities	O.	1,125				
	S.	75	1,200	1,150	50	—
Furlough and Voyage Pay	O.	9,600				
	S.	900	10,500	9,175	1,325	—
Educational Charges	O.	11,325				
	S.	1,575	12,900	11,349	1,581	—
National Health Insurance	O.	1,200				
	S.	75	1,275	1,277	—	2
Unemployment Insurance	O.	1,650				
	S.	—375	1,275	1,220	55	—
Contributory Pensions Act, 1925	O.	3,600				
	S.	225	3,825	3,830	—	5
(1) Marriage Allowances and Allotments		...	70,800	72,936	—	2,136
Consolidated Clothing Allowances	O.	1,275				
	S.	—300	975	970	5	—
(2) Cost of Sea Transport	O.	26,100				
	S.	1,800	27,900	30,081	—	2,181
Stores taken to India	O.	975				
	S.	—150	825	782	43	—
Miscellaneous	O.	1,500				
	S.	—750	750	525	225	—
Air Ministry: Non-Effective Charges	O.	20,025				
	S.	1,275	21,300	21,368	—	68
Totals—Royal Air Force	O.	260,175				
	S	4,350	264,525	265,633	3,284	4,392
MARINE:						
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	O.	101,100				
	S.	300	101,400	100,945	455	—
Royal Indian Marine Furlough Pay	O.	17,700				
	S.	—3,300	14,400	14,814	—	414
Sundry items	O.	6,000				
	S.	—900	5,100	4,689	411	—
Royal Indian Marine Retired Pay and Miscellaneous payments	O.	51,075				
	S.	—1,950	49,125	48,457	668	—
Totals—Marine	O.	175,875				
	S.	—5,850	170,025	168,905	1,534	414
MILITARY ENGINEER SERVICES:						
Royal Engineer Furlough Pay, &c.	O.	29,700				
	S.	—3,300	26,400	26,346	54	—
Payment to War Office for Royal Engineer officers rendered supernumerary by reductions in Indian strengths.	S.	...	11,025	11,000	25	—
Totals—Military Engineer Services	O.	29,700				
	S.	7,725	37,425	37,346	79	—
TOTAL MILITARY EXPENDITURE	O.	7,666,200				
	S.	—151,200*	7,515,000	7,477,135	63,551	25,686
					Net saving	£37,865

* Advised 13th March 1933.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Payments consist largely of voluntary allotments which are varied at the will of the allotter.
(2) Excess due to an acceleration of claims.

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

Railway Capital Account.

CONSTRUCTION OF STATE RAILWAYS:	Grant.	Expenditure.	Excess + Saving −	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or −
STATE RAILWAYS WORKED BY COMPANIES:	£	£	£	£	£
Stores, Establishment Charges, &c. (Voted):					
Assam Bengal Railway:					
Works ...	5,100	8,352	+3,252	+3,600	−348
General Purposes	37,500	26,895	−10,605	−9,900	−705
Bombay, Baroda, and Central India Railway:					
Works ...	144,000	107,661	−36,339	−33,000	−3,339
General Purposes	174,000	113,684	−60,316	−59,100	−1,216
Bengal-Nagpur Railway:					
Works ...	8,400	494	−7,906	−7,800	−106
General Purposes	112,500	98,600	−13,900	−8,700	−5,200
Madras and Southern Mahratta Railway:					
Works ...	115,500	85,050	−30,450	−24,900	−5,550
General Purposes	150,000	93,397	−56,603	−47,700	−8,903
Rohilkund and Kumaon Railway:					
Works ...	18,000	—	−18,000	−17,400	−600
General Purposes	10,500	10,294	−206	+600	−806
South Indian Railway:					
Works ...	49,500	39,690	−9,810	−5,100	−4,710
General Purposes	120,000	83,142	−36,858	−34,800	−2,058
Bengal and North-Western Railway:					
Works ...	—	7,915	+7,915	+8,100	−185
General Purposes	42,000	41,773	−227	+300	−527
	987,000	716,947	−270,053	−235,800	−34,253
Unallocated reserve retained on modification of Grants of individual Railways.	—	—	—	+5,400	−5,400
Totals ... Voted ...	987,000	716,947	−270,053	−230,400	−39,653

PAYMENTS FOR DISCHARGE OF DEBENTURES:	Grant.	Expenditure.	Expenditure compared with Grant. Less than granted.	More than granted.
	£	£	£	£
Bengal-Nagpur Railway ... Non-voted... S.†... ...	*333,525*	*155,000*	*178,525*‡	—

† Advised 21st March 1933.
‡ Saving caused by the renewal of debentures, matured 15th February 1933, the discharge of which had been assumed for estimates.

INDIA OFFICE,
November 1933.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
20th March 1934.

W. A. STURDY,
Auditor.

GOVERNMENT OF MADRAS.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1932-33.

GRANT No. XXXVII.

			£	Grant. £	Expenditure. £	Excess (+) or Saving (−). £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or − £
(1) LAND REVENUE (*Reserved*):								
Law Charges in connection with appeals from India.	Voted	... ...		2,190	447	−1,743	−1,740*	−3
(2) GENERAL ADMINISTRATION (*Reserved*):								
Leave Salaries	Non-voted	O. ...	*1,350*					
		S. ...	*−750**	*600*	*683*	*+83*	—	*+83*
University subventions ...	Voted	... ...		630	583	−47	−30*†	−17
(3) ADMINISTRATION OF JUSTICE (*Reserved*):								
Law Charges in connection with appeals from India and sundry items.	Voted	... ...		450	54	−396	−375*	−21
(4) POLICE (*Reserved*):								
Sundry items	Non-voted	... ...		*60*	*60*	—	—	—
(5) SCIENTIFIC DEPARTMENTS (*Transferred*):								
"Flora of Madras" ...	Voted	... ...		195	—	−195	−195*	—
(6) MEDICAL (*Transferred*):								
Leave Salaries	Non-voted	S.		*120**	*112*	*−8*	—	*−8*
(7) SUPERANNUATION (*Reserved*):								
Portions of pensions of Military Officers in respect of civil employment, &c.	Non-voted	O. ...	*10,350*					
		S. ...	*1,650**	*12,000*	*12,064*	*+64*	—	*+64*
	Voted	... ...		540	533	−7	—	−7
Totals ...	Non-voted	O. ...	*11,760*					
		S. ...	*1,020*	*12,780*	*12,919*	*+139*	—	*+139*
	Voted	... ...		4,005	1,617	−2,388	−2,340	−48

* Vide Madras Government Order No. R. 308, dated 17th March 1933.
† " " " " No. R. 550, dated 3rd August 1932.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Budget provision was made for the expenses of five appeals. One case was not contested, in a second case delay resulted from the late arrival of papers from India, and in two other cases main expenditure is now expected to fall into 1933-34.

(2) Non-voted.—Excess caused by the grant of an extension of medical leave to a former A.D.C., and by a charge for pay of another A.D.C. while awaiting absorption into his British unit.

Voted.—Saving resulted from the application of a 10 per cent. cut to the later payments in the year.

(3) Budget provision was made for the expenses of an appeal which is now expected to reach hearing in 1933-34.

(5) Work not completed in the year.

(7) Excess caused by the inclusion of charge for the pension of an officer for a longer period than that on which estimates were based.

INDIA OFFICE,
November 1933.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1934

W. A. STURDY,
Auditor.

GOVERNMENT OF BOMBAY.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1932-33.

GRANT No. 34.

			£	Grant. £	Expenditure. £	Excess (+) or Saving (−). £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted. + or − £
(1) LAND REVENUE (*Reserved*):								
Law Charges in connection with Appeals from India.	Voted	... ...		—	5	+5	—	+5
(2) GENERAL ADMINISTRATION (*Reserved*):								
Leave Salaries and Sundry items .	Non-voted S.	... ...		*60**	*36*	*−24*	—	*−24*
	Voted	... ...		202	36	−166	—	−166
University Subventions	Voted	... ...		540	505	−35	—	−35
(3) ADMINISTRATION OF JUSTICE (*Reserved*):								
Sundry items	Voted	... ...		75	47	−28	—	−28
(4) POLICE (*Reserved*):								
Outfit Allowances	Non-voted	... ...		*60*	*60*	—	—	—
(5) PORTS AND PILOTAGE (*Reserved*):								
Leave Salary	Non-voted	... ...		—	*1*	*+1*	—	*+1*
(6) MEDICAL (*Transferred*):								
Leave Salaries	Voted	... ...		270	201	−69	—	−69
(7) SUPERANNUATION (*Reserved*):								
Portion of pensions of Military Officers in respect of civil employment.	Non-voted O.	... ...	*19,950*					
	Non-voted S.	... ...	*1,350**	*21,300*	*21,220*	*−80*	—	*−80*
	Voted	... ...		60	39	−21	—	−21
Rounding	Non-voted O.	... ...	*15*					
	Non-voted S.	... ...	*15**	*30*	—	*−30*	—	*−30*
	Voted	... ...		53	—	−53	—	−53
Totals...	Non-voted O.	... ...	*20,025*					
	Non-voted S.	... ...	*1,425*†*	*21,450*	*21,317*	*−133*	—	*−133*
	Voted	... ...		1,200	833	−367	—	−367

* Vide Finance Department, No. P. 89-G., dated 24th March 1933.

† The net supplementary appropriation was £1,350 only, allowance having been made for an expected gain on exchange of the equivalent of £75.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Excess could have been met from savings under "Medical."

(2) Leave Salaries. Voted.—Saving caused by less leave from the Band of His Excellency the Governor than in preceding years. University Subventions.—A 10 per cent. cut was applied to the later payments in the year.

(6) The officer for whose pay Budget provision was made did not take leave to England within the year. Expenditure represents the leave pay of an officer for whom no forecast was received.

INDIA OFFICE,
November 1933.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1934.

W. A. STURDY,
Auditor.

GOVERNMENT OF BENGAL.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1932-33.

GRANT No. 30.

		£	Grant. £	Expenditure. £	Excess (+) or Saving (−). £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted, + or − £
(1) LAND REVENUE (*Reserved*):							
Law Charges in connection with Appeals from India.	Voted ...	...	1,410	130	−1,280	−1,110*†	−170
(2) GENERAL ADMINISTRATION (*Reserved*):							
HEADS OF PROVINCES:							
Leave salaries and sundry items	Non-voted O.	*1,101*					
	Non-voted S.	*192**	*1,293*	*1,270*	*−23*	—	*−23*
	Voted ...	...	60	37	−23	—	−23
Emergency deductions from Leave Salaries.	Non-voted S.	...	*−9**	*−8*	*+1*	—	*+1*
MISCELLANEOUS:							
Subventions to Universities ...	Voted ...	...	630	626	−4	—	−4
(3) ADMINISTRATION OF JUSTICE (*Reserved*):							
Sundry items	Voted ...	...	60	130	+70	+150*	−80
(4) POLICE (*Reserved*):							
Leave and outfit allowances ...	Non-voted	...	*60*	*60*	—	—	—
(5) MEDICAL:							
Leave salaries (*Transferred*) ...	Non-voted S.	...	*120**	*109*	*−11*	—	*−11*
	Voted ...	...	873	391	−482	−483*	+1
Emergency deductions from Leave Salaries.	Non-voted	...	—	*−11*	*−11*	—	*−11*
	Voted ...	...	—	−25	−25	−24*	−1
(6) SUPERANNUATION (*Reserved*):							
Portions of pensions of Military and Marine Officers in respect of civil employment.	Non-voted O.	*14,850*					
	Non-voted S.	*1,680**	*16,530*	*16,685*	*+155*	—	*+155*
	Voted ...	...	570	976	+406	+420*	−14
Totals	Non-voted O.	*16,011*					
	Non-voted S.	*1,983**	*17,994*	*18,105*	*+111*	—	*+111*
	Voted ...	...	3,603	2,265	−1,338	−1,047†	−291

* Vide Government of Bengal (Finance Department) No. 974-F.B., dated 27th February 1933.
† " " " " 869-F.B., " 22nd " "

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Main expenditure on two appeal cases for which budget provision was made, and a third case, for which provision was made in modified appropriation, is expected to fall into 1933-34.
(3) Excess caused by expenses of appeal in a criminal case not foreseen. The final saving resulted from difficulty in estimating appeal costs.
(5) Voted.—Officers for whom leave was forecast did not arrive in England during the year.
(6) Non-voted.—Excess caused by the inclusion of charge for pensions of two officers for a period longer than that on which estimates were based.
Voted.—Excess due to new admissions of Indian Medical Department officers to pension.

INDIA OFFICE,
November 1933.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1934.

W. A. STURDY,
Auditor.

GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1932-33.

GRANT No. 33.

		£	Grant. £	Expenditure. £	Excess (+) or Saving (−). £	Net modification by reappropriation, withdrawal, or surrender. £	Remainder unadjusted + or − £
(1) LAND REVENUE (*Reserved*):							
Law Charges in connection with Appeals from India.	Voted ...	...	30	589	+559	+570	−11
(2) GENERAL ADMINISTRATION (*Reserved*):							
Leave Allowances	Non-voted S.	...	*810*	*800*	*−10*	—	*−10*
Subventions to Universities ...	Voted ...	...	780	722	−58	−30	−28
(3) ADMINISTRATION OF JUSTICE (*Reserved*):							
Law Charges in connection with Appeals, and sundry items.	Voted ...	...	150	85	−65	−75	+10
(4) JAILS AND CONVICT SETTLEMENTS (*Reserved*):							
Maintenance of prisoners ...	Voted ...	...	225	201	−24	−15	−9
(5) POLICE (*Reserved*):							
Outfit Allowances	Non-voted	...	*60*	*60*	—	—	—
(6) MEDICAL (*Transferred*):							
Arrears of pay of an officer of the Indian Medical Service.	Non-voted S.	...	*75*	*68*	*−7*	—	*−7*
(7) SUPERANNUATION (*Reserved*):							
Portions of pensions of Military Officers in respect of civil employment.	Non-voted O.	*9,825*					
	Non-voted S.	*3,450*	*13,275*	*13,274*	*−1*	—	*−1*
	Voted ...	...	840	1,258	+418	+420	−2
Totals ...	Non-voted O.	*9,885*					
	Non-voted S.	*4,335*	*14,220*	*14,202*	*−18*	—	*−18*
	Voted ...	...	2,025	2,855	+830	+870*	−40

* Vide Government of the United Provinces (Finance Department), No. 834, dated 21st February 1933.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) and (3). Material for explanations is not available in England as the budget provision, which was fixed in India, appears to have been based on estimates differing from those supplied by the India Office. The final excess under "Justice" could have been covered from saving under "Land Revenue."

(2) Voted.—Saving resulted from the application of a 10 per cent. cut to the later payments in the year.

(7) Voted.—Excess resulted from the admission of an officer of the Military Engineer Services to pension. Particulars of his United Provinces' service were not available in England until after the budget estimates were closed.

INDIA OFFICE,
November 1933.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1934.

W. A. STURDY,
Auditor.

GOVERNMENT OF THE PUNJAB.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1932–33.

GRANT No. 41:

					Grant.	Actual Expenditure.	Excess (+) or Saving (−).	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or −
				£	£	£	£	£	£
(1) GENERAL ADMINISTRATION (*Reserved*):									
Leave Allowances	Non-voted	S.	...	*1830**	*1807*	*−23*	—	*−23*
University Subventions ...	Voted	...	...	600	547	−53	—	−53
(2) ADMINISTRATION OF JUSTICE (*Reserved*):									
Law Charges in connection with Appeals from India, &c.	Voted	...	...	450	272	−178	—	−178
(3) JAILS AND CONVICT SETTLEMENTS (*Reserved*):									
Maintenance of a prisoner ...	Voted	...	...	120	101	−19	—	−19
(4) POLICE (*Reserved*):									
Outfit allowances of officers on appointment.	Non-voted		...	*90*	*90*	—	—	—
(5) MEDICAL (*Transferred*):									
Leave allowances ...	Voted	O.	330	960	1,012	+52	—	+52
		S.	630†					
(6) SUPERANNUATION (*Reserved*):									
Pensions of military officers in respect of civil employ.	Non-voted	O.	*16,725*	*17,400*	*17,313*	*−87*	—	*−87*
		S.	*675**					
	Voted	...	...	75	66	−9	—	−9
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE.	Non-voted	O.	*16,815*	*19,320*	*19,210*	*−110*	—	*−110*
		S.	*2,505**					
	Voted	O.	1,575	2,205	1,998	−207	—	−207
		S.	630†					
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.									
(7) HYDRO-ELECTRIC SCHEME:									
Capital Expenditure (*Transferred*):									
Leave pay	Non-voted	S.	...	*450**	*448*	*−2*	—	*−2*
TOTALS	Non-voted	O.	*16,815*	*19,770*	*19,658*	*−112*	—	*−112*
		S.	*2,955**					
	Voted	O.	1,575	2,205	1,998	−207	—	−207
		S.	630†					

* Vide Government of the Punjab, Finance Department, No. 8275 Budget, dated 20th March 1933.
† Voted by the Punjab Legislative Council.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Voted.—Saving due to the application of a 10 per cent. cut to the later payments of the year.
(2) Budget estimates were based on the revised estimate for 1931–32 and saving resulted from smaller expenditure on criminal appeals than in that year.
(5) Expenditure includes the pay of two officers of the Indian Medical Department for whom forecasts of leave were not received. The excess could have been covered from savings available under "Administration of Justice."

INDIA OFFICE,
November 1933.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1934.

W. A. STURDY,
Auditor.

GOVERNMENT OF BURMA.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1932–33.

			Final Appropriation.	Actual Expenditure.	Excess (+) or Saving (−)	Net modification by reappropriation, withdrawal, or surrender.	Remainder unadjusted, + or −
PART A (1) GENERAL ADMINISTRATION (*Reserved*):	£		£	£	£	£	£
EXECUTIVE COUNCILS:							
Leave salary	Non-voted	S.(*a*) ...	*609*	*606*	*−3*	—	*−3*
(2) LAND REVENUE (*Reserved*):							
Law Charges in connection with Appeals from India.	Voted	... ...	390	—	−390	−390(*a*)	—
(3) SUPERANNUATION (*Reserved*):							
Portions of pensions of Military Officers in respect of civil employment.	Non-voted	O. *22,725*; S.(*a*) *1,377*; S.(*b*) *873*; S.(*c*) *1,905*	*26,880*	*24,955*	*−1,925*	—	*−1,925*
	Voted	... ...	30	507	+477	+480(*a*)	−3
Total	Non-voted	... ...	*27,489*	*25,561*	*−1,928*	—	*−1,928*
	Voted	... ...	420	507	+87	+90	−3
PART B (4) GENERAL ADMINISTRATION (*Reserved*):							
HEADS OF PROVINCES AND EXECUTIVE COUNCILS:							
Voyage and equipment allowance of Governor and leave salaries.	Non-voted	S.(*d*) ...	*1,494*	*1,560*	*+66*	—	*+66*
MISCELLANEOUS:							
I.C.S.: University Subventions.	Voted	... ...	570	533	−37	−30(*e*)	−7
(5) JUSTICE (*Reserved*):							
Law Charges in connection with Appeals from India.	Voted	... ...	—	81	+81	+75(*f*)	+6
(6) JAILS AND CONVICT SETTLEMENTS (*Reserved*):							
Leave salary	Non-voted	S.(*d*) ...	*420*	*431*	*+11*	—	*+11*
(7) POLICE (*Reserved*):							
Leave salaries, &c. ...	Non-voted	O. *1,500*; S.(*d*) *2,280*	*3,780*	*3,687*	*−93*	—	*−93*
(8) MISCELLANEOUS:							
Burma Round Table Conference.	Voted	... ...	—	39	+39	+45(*g*)	−6
Total	Non-voted	... ...	*5,694*	*5,678*	*−16*	—	*−16*
	Voted	... ...	570	653	+83	+90	−7
PART D (9) MEDICAL (*Transferred*):							
Leave salaries	Non-voted	S.(*h*) ...	*870*	*815*	*−55*	—	*−55*
	Voted	... ...	90	783	+693	+690(*h*)	+3

(*a*) Advised 23rd January 1933. (*b*) Advised 7th February 1933. (*c*) Advised 20th February 1933. (*d*) Advised 9th February 1933. (*e*) £57 withdrawn (advised 31st August 1932) and £27 reappropriated to the head (advised 1st February 1933). (*f*) Advised 1st February 1933. (*g*) Advised 21st February 1933. (*h*) Advised 28th January 1933.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(2) The Appeal case for which provision was made is expected to reach hearing in 1933–34.

(3) Non-voted.—Gratuity of £1,800 due to the estate of a deceased judge was not drawn until April 1933. Voted.—Excess resulted from the admission of an officer of the Indian Medical Department to pension. Particulars of his Burma service were not available until after Budget estimates were closed.

(4) Non-voted.—Unforeseen grant of medical leave to an officer who had served as A.D.C. caused excess, which could have been covered from savings under "Police." Voted.—Saving resulted from the application of a 10 per cent. cut to the later payments of the year.

(5) Appeal not foreseen. Final excess could have been covered from saving under "General Administration."

(6) Excess could have been covered from saving under "Police."

(7) Pay issuable in advance on an officer's return to duty was not claimed when due.

(8) An arrear claim.

(9) Excess caused by unforecasted leave of an officer of the Indian Medical Department. This excess could have been met from savings with the High Commissioner.

INDIA OFFICE,
November 1933.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1934.

W. A. STURDY,
Auditor.

GOVERNMENT OF BIHAR AND ORISSA.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1932–33.

GRANT No. 25.

		£	Grant. £	Actual Expenditure. £	Excess (+) or Saving (−). £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or − £
(1) LAND REVENUE (*Reserved*):							
Law Charges in connection with appeals from India.	Voted ...	...	—	50	+50	—	+50
(2) GENERAL ADMINISTRATION (*Reserved*):							
Leave Salaries	Non-voted O.	*552*	*870*	*859*	*−11*	—	*−11*
	Non-voted S.	*318**					
Subventions to Universities ...	Voted ...	...	420	405	−15	—	−15
(3) ADMINISTRATION OF JUSTICE (*Reserved*):							
Law Charges in connection with Appeals from India.	Voted ...	...	1,230	726	−504	−426†	−78
Sundry items	Voted ...	...	75	48	−27	—	−27
(4) POLICE (*Reserved*):							
Outfit allowance	Non-voted	...	*30*	*30*	—	—	—
(5) SUPERANNUATION (*Reserved*):							
Portion of pensions of Military Officers in respect of civil employment.	Non-voted O.	*6,375*	*8,175*	*8,129*	*−46*	—	*−46*
	Non-voted S.	*1,800*					
Totals	Non-voted O.	*6,957*	*9,075*	*9,018*	*−57*	—	*−57*
	Non-voted S.	*2,118*					
	Voted ...	...	1,725	1,229	−496	−426	−70

* Vide Government of Bihar and Orissa, No. 3261–F., dated 9th March 1933.
† " " Nos. 2913 and 2917–F., dated 3rd March 1933.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Appeal not foreseen. Excess could have been covered from saving under "Administration of Justice."
(3) Saving on appeals due to unused provision in a case in which, after special leave to appeal had been given, no further steps were taken by the appellant, and to general difficulty in estimating appeals as costs are dependent on the length of hearings, which cannot be foreseen.

INDIA OFFICE,
November 1933.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1934.

W. A. STURDY,
Auditor.

GOVERNMENT OF CENTRAL PROVINCES AND BERAR.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1932-33.

GRANT No. 31.

		£	Grant. £	Actual Expenditure. £	Excess (+) or Saving (−). £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted, + or − £
(1) GENERAL ADMINISTRATION (*Reserved*):							
Leave allowances	Non-voted S.	...	*1,170**	*1,150*	*−20*	—	*−20*
University subventions ...	Voted ...	...	360	317	−43	−30*	−13
(2) MEDICAL (*Transferred*):							
Leave salary	Non-voted S.	...	*60**	*45*	*−15*	—	*−15*
(3) SUPERANNUATION (*Reserved*):							
Portion of pensions of Military Officers in respect of civil employment.	Non-voted O.	*5,073*	*5,175*	*5,120*	*−55*	—	*−55*
	Non-voted S.	*102**					
	Voted ...	...	540	525	−15	—	−15
Totals	Non-voted O.	*5,073*	*6,405*	*6,315*	*−90*	—	*−90*
	Non-voted S.	*1,332**					
	Voted ...	...	900	842	−58	−30	−28

* Vide Government of the Central Provinces (Finance Department) No. 913 B/x, dated 18th March 1933.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Voted.—Saving resulted from the application of a 10 per cent. cut to the later payments in the year.

INDIA OFFICE,
November 1933.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1934.

W. A. STURDY,
Auditor.

GOVERNMENT OF ASSAM.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1932-33.

GRANT No. 34.

			£	Grant. £	Actual Expenditure. £	Excess (+) or Saving (−). £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted, + or − £
(1) GENERAL ADMINISTRATION (*Reserved*):								
Equipment Allowance of Governor and purchase of motor cars.	Non-voted	O.	*960*	—	—	—	—	—
		S.	*−960**					
University subventions and sundry items.	Voted		...	150	139	−11	—	−11
(2) POLICE (*Reserved*):								
Leave pay	Non-voted	S.	...	*225†*	*190*	*−35*	—	*−35*
(3) MEDICAL (*Transferred*):								
Leave Salaries	Voted	O.	390	450	421	−29	—	−29
		S.	60‡					
Emergency deduction from Leave Salaries.	Voted		...	−30	−27	+3	—	+3
(4) SUPERANNUATION (*Reserved*):								
Portion of pensions of Military Officers in respect of civil employment.	Non-voted	O.	*6,000*	*6,675*	*6,668*	*−7*	—	*−7*
		S.	*675†*					
TOTALS	Non-voted	O.	*6,960*	*6,900*	*6,858*	*−42*	—	*−42*
		S.	*−60*					
	Voted	O.	510	570	533	−37	—	−37
		S.	60					

* Vide Government of Assam, Nos. 2800, 3081 and 923 F. (B.), dated 27th June, 26th July 1932 and 21st March 1933.
† ,, ,, ,, No. 923 F. (B.), dated 21st March 1933.
‡ Voted by Assam Legislative Council.

INDIA OFFICE,
November 1933.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1934.

W. A. STURDY,
Auditor.

GOVERNMENT OF THE NORTH-WEST FRONTIER PROVINCE.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1932–33.

		Grant.	Actual Expenditure.	Excess (+) or Saving (−).	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted, + or −
(1) GENERAL ADMINISTRATION (*Reserved*):		£	£	£	£	£
Leave Allowance of Governor ...	Non-voted S.	*825**	*805*	*−20*	—	*−20*
(2) ADMINISTRATION OF JUSTICE (*Reserved*):						
Law Charges in connection with appeals.	Voted ... S.	30†	16	−14	—	−14
(3) SUPERANNUATION (*Reserved*):						
Pension of widow of a Military Officer in respect of his civil employment.	Non-voted S.	*375**	*362*	*−13*	—	*−13*
Totals	Non-voted ...	*1,200*	*1,167*	*−33*	—	*−33*
	Voted ...	30	16	−14	—	−14

* Vide Government of the North-West Frontier Province (Finance Department) No. 6724 F., dated 18th March 1933.
† Voted by the North-West Frontier Province Legislative Council.

INDIA OFFICE,
October, 1933.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1934.

W. A. STURDY,
Auditor.

No. 3.

REPORT of the AUDITOR OF INDIAN HOME ACCOUNTS upon the ACCOUNTS OF THE SECRETARY OF STATE IN COUNCIL OF INDIA, from 1st April 1932 to 31st March 1933; prepared and submitted to the Secretary of State in Council, in pursuance of section 27 (5) of the Government of India Act.

This Report is divided into two sections relating respectively to Civil and Military Receipts and Expenditure on account of the Central Government.

The accounts of the Provincial Governments have already been dealt with in my Reports dated 24th January 1934.

SECTION I.—CIVIL.

Savings resulting from audit questions.

1. The total amount saved to Indian revenues as a result of audit questions relating to the Home Accounts for the year is estimated at about £12,000.

POSTS AND TELEGRAPHS REVENUE ACCOUNT.

Eastern Mail Service.

2. The net cost of the Eastern Mail Service is divided in proportion to the Postal Union value of the mails sent by India and the other contributors. Advances amounting at present to £28,000 per annum are made to the General Post Office in respect of the carriage of mails to and from India and are subject to adjustment when the net cost has been ascertained. A payment of £25,384 was made in March 1933 in adjustment of the advances for the years 1929 to 1931.

The equity of the present arrangements is still under investigation. (See Section I, paragraph 8, of the last Report.)

INTEREST (RECEIPTS).

Loans to Persia.

3. The amount of £14,700 shown under this head represents interest on a moiety of a loan of £490,000 made jointly by the Imperial and Indian Governments to the Persian Government. India's share of the capital sum (i.e. £245,000) was transferred in 1923-24, together with other advances amounting in all to £2,367,270 1*s.* 8*d.*, from a Suspense Account to Revenue.

The loan of £490,000 was repaid in June 1933, but negotiations for the settlement of the balance have not yet reached fruition.

INTEREST ON ORDINARY DEBT.

Interest on liability assumed in respect of British Government War Loan.

4. The payment of interest due on 1st June 1932 in respect of India's liability for British War Loan, namely, £418,025 1*s.* 7*d.*, was suspended in terms of the Treasury offer described in paragraph 10 of Section I of the last Report.

His Majesty's Government in the United Kingdom having taken the view that the suspension of Allied war debt payments agreed to at Lausanne must (in common with the reparation payments referred to in paragraph 12) "continue until either ratification of the Lausanne Agreement takes place or a decision not to ratify is reached by any one of the signatories," the Treasury expressed their willingness that further payment by India in respect of this liability should provisionally be suspended. Consequently no payment of interest was made on the 1st December 1932, but it was decided to hold the amount, namely, £418,025 1*s.* 7*d.*, in suspense, and a book entry was accordingly made transferring it to credit of a suspense account—"British War Loan: Interest Retained"—under Deposits and Advances.

GENERAL ADMINISTRATION.

Contribution by His Majesty's Government in respect of the administrative expenses of the India Office.

5. The grant-in-aid by the Treasury towards the expenses of the India Office, which was fixed for the years 1926-27 to 1931-32 at £119,000, subject to modification in respect of variations in the cost-of-living bonus paid on salaries, was continued for the year 1932-33 on the same basis, with

a further modification in respect of abatements in certain salaries not carrying cost-of-living bonus. The amount received was £119,000 less £10,500 in respect of bonus variations and £1,240 in respect of abatements of salaries, and is shown in the accounts in reduction of payments under the following heads :—

	£
General administration - - -	100,636
Audit - - - - -	3,128
Stationery and printing - - -	3,496

Political.

Contribution in aid of Diplomatic and Consular Establishments in China.

6. The amount of £12,000 under this head is the last annual credit to Imperial revenues in respect of India's contribution towards the cost of Diplomatic and Consular Establishments in China. Indian revenues have contributed to the cost of these establishments since 1834, when the payment was fixed at one-third of expenditure. The contribution was afterwards fixed at £15,000 a year, and in 1890 reduced to £12,500 a year for 10 years. In 1900 the Royal Commission on Indian Expenditure recommended its continuance at the latter figure, and the credit continued to be given to Imperial revenues in reduction of an Imperial contribution towards other Indian expenditure, the amount being treated as £12,000. Since 1923, when the Imperial Government asked for an increase in the contribution, repeated representations have been made that the charge was no longer justified, and it was finally agreed by the Treasury that it should be discontinued with effect from 1st April 1933.

Aviation.

Airship station, Karachi.

7. In paragraph 12 of Section I of the last Report reference was made to a claim by the Air Ministry for the cost of the mooring mast erected at the air station at Karachi. The balance outstanding, which has now been reduced from £6,374 15*s.* 9*d.* to £4,934 10*s.* 9*d.*, is in process of adjustment.

Miscellaneous (Payments).

International Conference on Disarmament.

8. In connection with the audit of the accounts of the Indian Delegation to the Conference for the Reduction and Limitation of Armaments at Geneva for the period February—July 1932, I drew attention to the heavy expenditure on subsistence allowance issued to the personnel of the Delegation, pointing out that the rates fixed were higher than those paid by the Imperial Government for similar service.

Certain reductions in the rates were made while the Conference was again in session towards the end of the financial year 1932–33, with a consequent saving in that year of about £50. It was decided to apply the reduced rates to the Ordinary Assembly of the League of Nations in 1933, but not to the International Labour Conference, where special circumstances were held to exist.

Expenses of Indian Defence Tribunal.

9. The amount of £8,289 1*s.* 9*d.* charged under "Indian Defence Tribunal" is the cost of the honoraria, fees and miscellaneous expenditure chargeable to Indian revenues on account of this Tribunal, whose recommendations are summarised in paragraph 1 of Section II of this Report.

Secret Service.

10. £8,500 was placed at the disposal of the Secretary of State during 1932–33 for Secret Service. The amount actually expended was £8,815 1*s.* 9*d.*, and the balance in hand on 31st March 1933 was £1,057 17*s.* 10*d.*

The Secretary of State has furnished me with a certificate that the expenditure was necessary for the public service.

Cost of Report of Indian Statutory Commission.

11. The payment of £1,250 described as "Subvention towards cost of production of Report of Indian Statutory Commission" was made in the following circumstances. The Report (two volumes) was published by His Majesty's Stationery Office, as is customary in the case of the Reports of Royal Commissions and other "Command" papers, including those relating to India. Such publications are priced by the Stationery Office for sale, not on the basis of the actual cost of the individual production, but by a method

of averaging designed to secure that losses on publications with a small sale are balanced by profits on those with a large sale. On this basis the price worked out at 13*s.* (less trade discount) for the two volumes, but representations were made both in this country and in India that so high a price would tend to restrict circulation of the Report. The Treasury were approached by the India Office and agreed to a reduction of price to 3*s.* per volume (less discount), on condition of receiving a subvention of £2,500 towards the consequent loss of receipts, which was estimated at between £5,000 and £6,000. This condition was accepted by the India Office, but when subsequently so many copies were found to have been sold at the reduced price that the sale proceeds approximated to the total amount that would have been received if the number of copies originally estimated to have been required had been sold at the original price, it was represented to the Treasury that the subvention should be cancelled. The Treasury, who did not admit that the whole or even the major portion of the excess of sales over the original estimate was attributable to the reduction in price, maintained that the loss of receipts had in fact been as great as the anticipated loss in respect of which the subvention of £2,500 had been agreed, but consented as an act of grace to reduce the amount to one-half.

Extraordinary Receipts.

12. The amount of £226 9*s.* 3*d.* shown in the account as reparation receipts is made up as follows :— Reparation receipts.

	£	*s.*	*d.*
Share of profit of the Bank for International Settlements for 1931-32 - - -	223	2	5
Share of balance of amount retained by the Treasury from receipts from Czechoslovakia in 1930 and 1931, for payment of commission due to the Bank for International Settlements - -	3	6	10
	£226	9	3

There were no receipts during the year under review in respect of reparation annuities. The moratorium proposed by the President of the United States lapsed on the 30th June 1932, but the Instrument regarding Transitional Measures relating to Germany embodied in the Final Act of the Lausanne Conference provided for the suspension of German reparation payments until such time as the Agreement with Germany, signed on the same day, should come into force, or any one of the principal creditor Powers should notify its decision not to ratify that Agreement. The Conference also agreed to the suspension of non-German reparations until 15th December 1932, pending the setting up of a Committee to consider these and cognate questions "viewed within the framework of a general settlement." The period of this suspension has been extended by successive decisions until 15th June 1934.

The Agreement with Germany, which was designed to put an end to German reparations, was declared by the creditor Powers to be dependent upon a satisfactory settlement of the question of war debts and has consequently not come into force, but as no Power has notified its intention not to ratify it, the suspension of German reparations continues under the Instrument regarding Transitional Measures relating to Germany referred to above. (See also paragraph 4, Interest on War Loan.)

Remittance (Receipts).

13. In paragraph 17 of Section I of the last Report reference was made to expenditure incurred in the maintenance and repatriation in 1921 of European refugees who entered India from Central Asia. The amount of £3,426 17*s.* 5*d.* is still due from one of the Governments concerned. Negotiations for recovery of this amount, in conjunction with other claims of a similar nature, are being conducted through diplomatic channels by the British Govern- Repatriation of refugees from India.

ment. The Government concerned has, in common with other Governments, suspended payment of war and relief debts, and although India's claim has no connection with reparations it seems doubtful whether any payment can be expected until the question of reparations is settled.

Appropriation Audit.

14. Provision for Voted expenditure, excluding that on Railways, by the Secretary of State in Council was distributed under five Grants, only one of which, Grant 86, related exclusively to expenditure by the Secretary of State.

15. Under Grant 86 (Voted) there was a saving of £1,586 out of the provision of £151,050. The latter included under "Miscellaneous Civil Charges" a supplementary grant of £7,350, of which £2,325 was allotted to "Indian Defence Tribunal" and £5,025 to "Round Table Conference." As in previous years, there was a considerable difference between grant and expenditure under some of the detailed subheads, e.g.:—

Miscellaneous Civil Charges:—		£
E 10. Scientific Departments	saving	3,941
E 12. Public Health	excess	1,370
E 17. Stationery and Printing	saving	1,729
E 21. Indian Defence Tribunal	excess	1,146
E 27. Relief and Repatriation of destitute Indians	,,	1,036

16. Under "Non-Voted" considerable modification of the original appropriation was found to be necessary during the course of the year. On the whole, however, the expenditure approximated reasonably closely to the final appropriations under the various subheads.

Section II.—MILITARY.

Report of Indian Defence Tribunal.

1. The Indian Defence Tribunal, whose terms of reference were given in paragraph 4 of Section I of the last Report, recommended either unanimously or by a majority:—

(1) That there should continue to be contributions by India towards the recruiting and training expenses at home of the British Army in India; the cost should be apportioned proportionately to the respective Establishments and based on a training period of nine months, except that, in the case of boys and technical personnel, the actual periods of training should be charged; service in the Regular Army Reserve should rank as Imperial, on the same footing as colour service, in dividing recruiting and training charges.

(2) That a contribution should be made from Imperial revenues towards military expenditure from Indian revenues on the grounds—

(i) that the Army in India is a force ready in an emergency to take the field at once, which does not exist elsewhere in the Empire, which is specially available for immediate use in the East and which has, on occasion, been so used;

(ii) that India is a training ground for active service such as does not exist elsewhere in the Empire.

As to the amount of the contribution the Tribunal felt "unable to place it on an arithmetical basis."

(3) That India should not be called on to make any contribution, direct or indirect, to the cost of the *general* Reserve maintained by the War Office; and further, that the claim by that Department in respect of reserves alleged to be *specifically* maintained for India should, in the form in which it was presented, be disallowed.

(4) That the Sea Transport Contribution (£130,000 a year) paid by the War Office to India should be continued.

(5) That for the purpose of calculating the Air Force Home Effective Charges, reserve service should be taken into account as equivalent to colour service and a rebate allowed as in the case of the Military Forces; and that no direct contribution should be made by India towards the cost of the Air Force Reserve.

Settlement consequent on the Report.

On the basis of the Tribunal's Report the following comprehensive settlement between the Imperial and Indian Governments has been negotiated and duly approved:—

(1) The majority recommendations of the Tribunal to be accepted.

(2) With effect from 1st April 1933 an annual contribution of £1,500,000 to be made from Imperial revenues towards the cost of India's defence expenditure; this contribution to include the Sea Transport Subsidy of £130,000 a year, previously payable by the War Office, and to be shown as a Grant-in-Aid in the India Office Vote.

(3) With effect from the same date India's payments to the War Office and Air Ministry on account of the respective effective capitation rates to be calculated in accordance with the recommendations of the Tribunal.

(4) All arrears, as between the India Office and the respective Imperial Departments, connected with these matters up to 1st April 1933 to be cancelled.

(5) The India Office and War Office to co-operate in submitting for consideration by the Committee of Imperial Defence the military question whether a reserve should be specifically maintained in England for India.

The net result of the settlement is highly beneficial to Indian revenues in that the contribution from the Imperial Government will approximately balance the estimated annual cost of the Effective Capitation Charges payable to the War Office and the Air Ministry after these charges have been recalculated on the basis recommended by the Tribunal.

The recommendation that nine months should be accepted as the normal training period of British soldiers is in conformity with the established practice as regards cavalry and artillery, but as regards infantry is in effect a compromise between the War Office view that the period should be 12 months and the Indian view that it should be six months. While it is disappointing that the Indian view was not accepted on this point, it is satisfactory that the War Office claim for a contribution by India to the cost of the general Reserves was disallowed, and that reserve service is equated with colour service in apportioning the recruiting and training charges.

The cancellation of arrear claims between India and the Imperial Departments involves *inter alia* the treatment as final charges of all amounts previously advanced on a provisional basis both to the War Office and to the Air Ministry on account of Home Effective Charges.

Changes in classification.

2.—(i) Hitherto payments made in commutation of pensions granted under military rules have been charged finally to revenue under the appropriate non-effective head of account. A proposal by the Government of India that such payments should, as in the case of the commutation of civil pensions, be recorded in the first instance in the Capital section of the Accounts and subsequently written off to Revenue over a period of years, was accepted by the Secretary of State in Council. With effect from 1st April 1932, therefore, payments in this country of the commuted value of pensions granted under military rules have been passed to India through the Account Current in order that the necessary accounting adjustment may be made.

(ii) As a result of discussions directed to secure closer co-ordination between the Home and the Indian Estimates with regard to expenditure of a complementary character, it was decided to introduce in the Home Accounts of military expenditure a further subdivision of the pre-existing

subheads so as to enable the furlough pay of officers and men respectively to be related to the corresponding pay charges in India. This change has been carried out in the Accounts of the year under review.

Expenditure recoverable from the Imperial Government.

3. In paragraph 2 (ii) of Section II of the last Report, reference was made to the claims on the Imperial Government for charges debited in the Outward Account Current relating to additional Indian troops lent for service at Hong Kong. The claims are examined in my Department before being passed to the War Office, and I pointed out that no charges were included for the special furlough granted under the Regulations for the Army in India to details proceeding to and returning from Hong Kong and Kowloon. As before reported, on reference to India debits were raised for £697 4*s*., and a further communication was promised regarding the remaining items. The further communication has since been received and an additional amount of £89 10*s*. was recovered from the War Office.

Erroneous grants of privilege leave.

4. Under the Regulations for the Army in India, officers serving in certain districts and stations are allowed privilege leave for three months annually, instead of the normal period of two months.

From time to time orders are issued by the Government of India extending the concession for prescribed periods to places not designated in the Regulations themselves.

Attention was drawn in audit to the grant of extra privilege leave to three officers in whose case it was doubtful whether the conditions necessary for the grant had been fulfilled, and it was ascertained that the service of these officers in the area concerned had been rendered after the order extending the concession to that area had ceased to be operative. Over-issues amounting to about £75 were recovered.

Resignation of commission.

5. An officer of the British Service called upon to resign his commission is, under regulation, not entitled to pay beyond the date of his disembarkation in the United Kingdom. In a case of this nature, which was submitted for pre-audit, it was proposed, owing to a misunderstanding on this point, to issue pay for over two months beyond the proper date. The error was pointed out and an over-issue of about £60 prevented.

Concession Passage Rules.

6. The rules for the grant of leave concession passages to army officers and their families state it to be "undesirable that an officer should be permitted to utilise these concessions unrestrictedly," but impose no definite limit on the frequency with which passages may be taken within the credit provided in the officer's passage account, and cases have come to notice in which officers have drawn disproportionately upon this credit in the earlier years of service. In commenting on a particular instance of this tendency I pointed out that as the officer concerned had elected to retire under the special terms introduced in 1930 with a view to reducing the number of officers surplus in certain ranks of the Indian Army, the premature exhaustion of the passage credit involved loss to Government, and I suggested that safeguards against further loss of this nature might be devised. After consultation with the Government of India, from which it appeared that there were administrative objections to any alteration of the rules, it was decided to take no action for the present, but I understand that the matter will be considered further in the event of any permanent provision being made to enable Indian Service officers to retire with gratuity before qualifying for pension.

Marriage allowances and allotments: British troops.

7. £260,769 18*s*. 11*d*. was paid in 1932–33 to the War Office for marriage allowances and allotments disbursed by Army Paymasters in respect of British troops in India.

A general examination was made of the claims and a test audit was carried out at certain pay offices, which resulted in a credit to Indian revenues of £59 11*s*. 7*d*.

As a result of questions raised in audit on the claims of the previous year, further sums amounting to £139 4*s*. have been credited.

Aden.

8. For the years 1930–31 onwards Indian revenues are liable for a contribution towards the military and political administration of Aden of one-third of the actual cost, subject to a maximum of £150,000 a year.

The accounts for 1931–32 have been examined and queries raised in audit are still under consideration. Of the amount of £10,565 0*s.* 2*d.* referred to in paragraph 7 of Section II of the last Report as over-advanced to the Imperial Government in respect of that year, £10,000 has been set off against advances for 1932–33 and will be found credited in the account under "Receipts: VII. Transport and Miscellaneous"; the balance, £565 0*s.* 2*d.*, remains unadjusted pending settlement of the queries raised.

The accounts for 1932–33, which are still under examination, show a total cost amounting to £346,271 19*s.* 10*d.* An advance of £116,000 was made to the Imperial Government and, subject to any adjustments arising out of my examination, a credit of £576 0*s.* 1*d.* is due to Indian revenues. The total shown in the accounts for 1932–33 under this head is £119,958 13*s.* 1*d.* The difference between that amount and the advance of £116,000, viz. £3,958 13*s.* 1*d.*, is made up of the following two items:—

	£	*s.*	*d.*
Contribution by the Government of India towards cost of police, 1931–32	2,518	1	3
Contribution by the Government of India towards cost of construction of police barracks, 1932–33, less adjustment for 1931–32	1,440	11	10

The circumstances in which these charges arise are referred to in paragraph 7 of Section II of the last Report.

The contribution therein mentioned of £8,000 a year towards the cost of police, which became payable in respect of the year 1932–33, was duly credited, and is brought to account under "Receipts: Police."

The Imperial Government have also agreed to contribute—

(1) a rental of £500 a year, with arrears from 1930–31, for the use of existing police barracks;

(2) 40 per cent. of the capital expenditure of the Aden Civil Hospital authorised in 1930–31, together with an annual sum of £1,500 (as from 1931–32 and subject to review at the end of 1933–34) towards the current maintenance of the hospital;

(3) an annual allowance of £500 in consideration of the exemption from Indian income tax of personnel at Aden paid from the Imperial Exchequer and liable to British income tax.

The several receipts under this agreement have been duly credited and have been brought to account either finally or through the Account Current.

War graves.

9.—(i) As explained in paragraph 8 (i) of Section II of the last Report, India completed in 1931–32 the payments towards her share, namely, 1·02 per cent., of the Endowment Fund of £5,000,000 estimated to be necessary to provide for the maintenance of war graves in perpetuity. Interest on this contribution towards the Fund became available with effect from 1st April 1932 to meet India's share of the Commission's maintenance charges.

The audited accounts of the Commission from 10th May 1917 (date of Charter) to 31st March 1932 have been received and show a balance in favour of India, but correspondence is still proceeding with regard to certain items.

In submitting the estimates of expenditure for 1932–33 the Commission stated that about 73 per cent. of their requirements represented estimated expenditure in France and Belgium, but as these were based on an exchange of 100 French francs to the pound, whereas the actual exchange was then 86, it had been necessary to include an additional item for loss on exchange, of which India was asked to bear a proportion. The Secretary of State agreed on condition that the Government of India were not committed to any subsequent payments of this nature. The 1933–34 estimates were drawn up in a similar way, and the Secretary of State consented to share the charge for depreciation in exchange on the same condition. It was agreed that the sums in question, namely, £500 and £480 respectively, should be deducted from the balance due to Indian revenues.

The Commission pointed out that owing to the revision of percentages, based on the final figures of the number of graves, one of the participating Governments had been called upon to contribute additional sums, and as it was not anticipated that these debit balances would be collected before 1935, they asked, and the Secretary of State agreed, that the liquidation of India's credit balance should be deferred until that time.

(ii) Certain expenditure is incurred in India on behalf of the Imperial War Graves Commission in the upkeep of graves in that country, and the Commission agreed to discharge their liability in this respect by a composition payment of Rs. 19,500 per annum from October 1929. In paragraph 8 (ii) of Section II of the last Report it was mentioned that claims on this account had not yet been made owing to the non-receipt from India of the certificates required by the Commission in support of the charges. A certificate covering the period to 31st October 1931 has since been furnished, and the amount of £2,925 (Rs. 39,000 at 1*s.* 6*d.*) was received and is included in the account under review.

Pensionary charges recoverable from the War Office.

10.—(i) An annual claim is made against the War Office for a proportion of the pensionary charges of Indian Service personnel in respect of periods of employment chargeable to that Department. The amount received in 1932–33 on this account includes adjustments for the years 1926–27 to 1929–30 and an advance of £204,538 for 1932–33.

Queries were raised in audit, with regard to the Imperial service of individual officers, which resulted in present and prospective additional receipts of more than £5,000.

Erroneous commencing date of Imperial liability.

(ii) In scrutinising these claims use is made of Statements furnished by the Military Accountant-General showing the periods of service rendered by Indian Army officers with the Headquarters Staff of the training battalions in India affiliated to battalions lent to the War Office. The earliest commencing date of such service recorded in the Statements was noticed to be 1st March 1922, which is the agreed date from which pensionary liability of the War Office in respect of Indian troops became operative under the post-war settlement with regard to non-effective charges between the Imperial and Indian Governments. I pointed out that in the case of the officers concerned the liability commenced from the date on which the respective training battalions commenced to function, as such, in the course of the reorganisation of units which took place after the war. Amended Statements were accordingly obtained embodying the actual dates, which are in most cases somewhat earlier than 1st March 1922.

The allocation of pension charges will be correspondingly modified in India's favour in a considerable number of cases.

Under-recovery of pay charges and pension contributions in respect of a unit on foreign service.

11. It was stated in paragraph 9 of Section II of the last Report that as a result of a question raised in audit with regard to certain pension contributions in respect of a battalion serving in the Federated Malay States, it had come to notice that no proportion either of the effective or the non-effective cost of the headquarters of the training battalion in India had been recovered.

It is understood that the requisite claims are now being raised.

Payments to War Office in respect of surplus personnel.

12. As the result of measures of retrenchment and reorganisation undertaken in 1931, the establishments of British Infantry and Royal Artillery in India were reduced. The changes were put into force at once and certain drafts ready to proceed to India were accordingly not required. The men thus retained at home were supernumerary to Imperial requirements, and it was agreed to refund to the War Office the additional expense involved in their maintenance while awaiting absorption into the Home Establishment. The amount of £25,000 paid to the War Office and included under "Army : I. Fighting Services" is the calculated cost of maintenance for an agreed period of three months.

Retrenchment was also made of certain administrative and staff posts in India, and the amount of £11,000 under "Military Engineer Services" is the approximate amount of pay and pension liability, for an agreed period of one year, in respect of Royal Engineer officers similarly rendered supernumerary to home requirements.

Payments to Imperial Government.

13. The principal annual payments from Indian revenues to Departments of the Imperial Government for services arising out of the maintenance of British troops on the Indian Establishment are dealt with in the following paragraphs.

14. War Office: Capitation Rate for Effective Services:—

A provisional advance of £1,400,000 was made, which, together with the advances of like amount made in the preceding five years, will not be adjusted, but will, under the comprehensive settlement described in paragraph 1 above, be treated as final.

15. War Office: for gratuities on death, discharge, &c.:—

£42,500 was advanced on this account in respect of payments during 1932–33, and £2,318 14*s.* 4*d.* was received in adjustment of the accounts for 1931–32.

The accounts for 1932–33 have been audited and the balance of £1,172 19*s.* 3*d.* was paid in 1933–34.

16. War Office: for unemployment insurance:—

£85,000 was advanced on account of the Indian share of payments by the War Office to the Unemployment Insurance Fund during 1932–33 and £10,331 15*s.* 1*d.* was received in adjustment of the account for 1931–32, making the total charge for that year £90,748 3*s.* 10*d.*

It was mentioned in paragraph 16 of Section II of the last Report that I was making enquiries as to the basis on which Indian payments on this account are made. These enquiries related both to the method of calculation adopted in assessing the contributions made by the Defence Departments of the Imperial Government and also to the desirability of reviewing India's liability to bear a share of those contributions.

With regard to the method of calculation, I am satisfied on the information furnished that the payments made by the Defence Departments are calculated in accordance with the terms of the various Acts of Parliament imposing the charge and are, with the addition of a Treasury contribution of 50 per cent., no more than adequate to reimburse the Unemployment Insurance Fund for the liability incurred by the Fund in respect of ex-service personnel.

The question of reviewing India's liability for a share of these payments is receiving attention in the light of altered circumstances foreshadowed in the Unemployment Bill at present before Parliament.

17. War Office: on account of clothing and necessaries in possession of British troops transferred to and from Indian stations:—

The advance of £6,500 referred to in paragraph 17 of Section II of the last Report has been adjusted.

It has been found convenient, with effect from 1st January 1932, that the claims in respect of clothing and necessaries should be compiled for the periods January to March and April to December of each year.

A net amount of £1,665 19*s.* 2*d.* was paid in respect of the period January to March 1932. An advance of £4,550 was made to the War Office in March 1933 to meet the approximate amount due from Indian revenues for the period April to December 1932. Detailed statements relating to the expenditure incurred during the period in question are now under audit.

18. War Office: Sea Transport:—

(i) £430,000 was advanced in 1931–32 and £394,000 in 1932–33 against expenditure incurred by the Imperial Government on account of Indian trooping in those years. Questions raised in audit on the troop service account for 1930–31 resulted in a recovery of £100. An examination of the claims relating to 1931–32 is not yet complete.

(ii) As explained in paragraph 1 above, it is one of the terms of the comprehensive settlement made on the basis of the Report of the Indian Defence Tribunal that the Sea Transport subsidy of £130,000 a year should be merged in the general Imperial contribution of £1,500,000

a year to Indian defence expenditure. This question having been settled, the Inter-Departmental Committee which, as stated in paragraph 18 of Section II of the last Report, was reassembled in order to review the working of the Indian and Imperial joint troop service, is expected to resume its sittings at an early date. In the meantime departmental discussions, in which my Department has been represented, have, in accordance with the desire of the Committee, been continued with regard to certain questions which had been brought to its notice at my suggestion.

19. War Office: Retired pay, pensions, &c., of British Forces for service in India:—

The accounts relating to the period 1927–28 to 1929–30 have now been finally adjusted; advances in respect of subsequent years, including £1,159,782 for 1932–33, are subject to adjustment.

20. Air Ministry; for Effective Services in respect of personnel of the Air Force serving in India;—

A provisional advance of £111,000 was made, which, together with previous similar advances on this account, will not be adjusted, but will, under the settlement described in paragraph 1 above, be treated as final.

21. Air Ministry: for Non-Effective Services in respect of personnel serving in India:—

A further advance of £21,000 was made in respect of 1932–33. This, together with the advances detailed in last year's Report, is subject to adjustment when the method of discharging the liability, which is still under discussion, has been settled.

W. A. STURDY,
Auditor.

India Audit Office,
20th March 1934.

REPORT of the AUDITOR OF INDIAN HOME ACCOUNTS upon the ACCOUNTS OF THE SECRETARY OF STATE IN COUNCIL OF INDIA on account of the PROVINCIAL GOVERNMENTS, from 1st April 1932 to 31st March 1933.

MADRAS.

1. For the year 1932–33 provision for Voted expenditure by the Secretary of State on behalf of the Government of Madras was included in a single composite grant (No. XXXVII) for Home expenditure.

2. Under Voted there was a net aggregate saving of £2,388 out of the Budget allotment of £4,005. The largest individual savings were £1,743 and £396 for "Law charges in connection with appeals from India" under "Land Revenue (Reserved)" and "Administration of Justice (Reserved)" respectively.

W. A. STURDY,
Auditor.

India Audit Office,
24th January 1934.

BOMBAY.

1. For the year 1932–33 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bombay was included in a single composite grant (No. 34) for Home expenditure.

2. Under Voted the net aggregate saving of £367 out of the Budget allotment of £1,200 was mainly attributable to the saving of £166 out of the allotment of £202 under "General Administration—Leave Salaries and Sundry Items (Reserved)."

W. A. STURDY,
Auditor.

India Audit Office,
24th January 1934.

BENGAL.

1. For the year 1932–33 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bengal was included in a single composite grant (No. 30) for Home expenditure.

2. Under Voted there was a saving of £1,388 out of the Budget provision of £3,603 allotted to the Secretary of State. This saving is the net result of various excesses and savings distributed over the detailed sub-heads, the more noticeable being:—

Head of Service.	Grant.	Expenditure.		
	£	£		£
Land Revenue—Law charges in connection with Appeals from India (reserved) -	1,410	130	saving	1,280
Medical—Leave Salaries (transferred) -	873	391	„	482
Superannuation—Portions of pensions of Military and Marine officers in respect of civil employment (reserved) - -	570	976	excess	406

W. A. STURDY,
Auditor.

India Audit Office,
24th January 1934.

UNITED PROVINCES OF AGRA AND OUDH.

1. For the year 1932–33 provision for Voted expenditure by the Secretary of State on behalf of the United Provinces of Agra and Oudh was included in a single composite grant (No. 33) for Home expenditure.

2. There was an excess of Voted expenditure over Budget provision of £559 under the sub-head "Land Revenue—Law charges in connection with appeals from India (reserved)" and of £418 under the subhead "Superannuation—Portions of pensions of Military officers in respect of civil employment (reserved)."

The total Budget provision, viz. £2,025, for Voted expenditure by the Secretary of State was exceeded by £830 which was more than covered by reappropriations amounting to £870 from the High Commissioner's portion of the grant.

W. A. STURDY,
Auditor.

India Audit Office,
24th January 1934.

PUNJAB.

1. For the year 1932–33 provision for Voted expenditure by the Secretary of State on behalf of the Government of the Punjab was made by means of a single composite grant (No. 41).

2. Under Voted the saving of £207 out of the provision of £2,205, which included a supplementary grant of £630, was mainly attributable to a saving of £178 under "Administration of Justice—Law charges in connection with Appeals from India, &c. (Reserved)."

W. A. STURDY,
Auditor.

India Audit Office,
24th January 1934.

BURMA.

1. For the year 1932–33 provision for Voted expenditure by the Secretary of State on behalf of the Government of Burma was included in the appropriate Departmental Grants voted by the Legislative Council.

2. Under Voted the difference between grant and expenditure under the individual sub-heads was in most cases relatively high. The largest variation occurred in "Part D—Medical—Leave Salaries," where there was an excess of £693, which was met to the extent of £690 by reappropriation; savings sufficient to cover the remaining unadjusted excess of £3 existed in the High Commissioner's portion of the grant.

W. A. STURDY,
Auditor.

India Audit Office,
24th January 1934.

BIHAR AND ORISSA.

1. For the year 1932–33 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bihar and Orissa was included in a single composite grant (No. 25) for Home expenditure.

2. Under Voted the net aggregate saving of £496 out of the grant of £3,900 was mainly attributable to the saving of £504 of the allotment of £1,230 under "Administration of Justice" (Reserved)—Law Charges in connection with Appeals from India."

W. A. STURDY,
Auditor.

India Audit Office,
24th January 1934.

NORTH-WEST FRONTIER PROVINCE.

1. In exercise of the powers conferred by subsection (1) of section 52A of the Government of India Act, the Governor-General in Council, with the sanction of His Majesty, directed that the North-West Frontier Province should be constituted a Governor's Province. The new status of the Province became effective for accounting purposes with effect from 18th April 1933.

2. Expenditure by the Secretary of State on behalf of the North-West Frontier Province was of comparatively small amount, the only Voted item being a sum of £16 under "Administration of Justice (reserved)," for which a provision of £30 was made in a Supplementary Grant voted by the Legislative Council.

W. A. STURDY,
Auditor.

India Audit Office,
24th January 1934.

No. 4.

ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India on account of the Central Government of India, from 1st April 1933 to 31st March 1934.

*No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the from 1st April 1933

RECEIPTS.

REVENUE.

	£	£
RAILWAY REVENUE ACCOUNT:		
STATE RAILWAYS:		
Bengal-Nagpur Railway: Dividends on Government holding	188	
SUBSIDIZED COMPANIES:		
Rohilkund and Kumaon Railway: Government share of Surplus Profits	7,655	
		7,843
INTEREST:		
Interest realised from investment of Cash Balance, &c.	98,724	
Interest, Discount, &c., on Gold Standard Reserve holding	334,591	
		433,315
Carried forward		441,158

* This is an account subject to audit, and to the final adjustment of the accounts of Sub-Accountants.

Secretary of State in Council of India on account of the Central Government of India, to 31st March 1934.

DISBURSEMENTS.

EXPENDITURE.

	£	£
CUSTOMS:		
Sundry items		339
TAXES ON INCOME:		
Sundry items		1,541
FORESTS:		
Sundry items		7

RAILWAY REVENUE ACCOUNT:	Interest on Debt. £	Management. £	£	£
STATE RAILWAYS—INTEREST ON DEBT, &c.:				
Bombay Baroda and Central India Railway	385,084	3,767		
Burma Railways	37,500	375		
East Indian Railway	1,760,995	7,972		
Eastern Bengal Railway (including Bengal Central Railway)	125,871	356		
Great Indian Peninsula Railway	965,172	2,839		
Indian Midland Railway	18,365	158		
Madras Railway	362,193	269		
Oude and Rohilkund Railway	315,996	3,187		
Scinde Punjab and Delhi Railway	367,148	779		
South Indian Railway	146,635	1,418		
Interest at 3·3252 per cent. on 55,720,115*l.* taken as Capital Outlay in this Country to 31st March 1917 on State Railways and at 5·84876 per cent. on 39,146,435*l.* taken as Capital Outlay in this Country from 1st April 1917 to 31st March 1934	4,142,386	—		
	8,627,345	21,120	8,648,465	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:				
Assam-Bengal Railway		79,390		
Bengal-Nagpur Railway		256,190		
Tirhoot Railway (Bengal and North Western Railway)		76,250		
" " " " (Sinking Fund)		4,076		
Bombay Baroda and Central India Railway		94,998		
Madras and Southern Mahratta Railway		282,538		
South Indian Railway		145,513		
			938,955	
STATE RAILWAYS—WORKING EXPENSES:				
Rental paid to South Behar Railway Company		30,000		
Sundry items		1,258		
			31,258	
MISCELLANEOUS RAILWAY EXPENDITURE:				
Sundry items			11,971	
				9,630,649
POSTS AND TELEGRAPHS: REVENUE ACCOUNT:				
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:				
Payments to His Majesty's Treasury for Mail Service			28,000	
Sundry items			289	
				28,289
INTEREST ON DEBT:				
TOTAL INTEREST ON LOANS CONTRACTED IN ENGLAND AND ON LIABILITIES OF RAILWAY COMPANIES TAKEN OVER ON PURCHASE			14,116,647	
Deduct:—Chargeable to—				
State Railways—Interest on Debt			*—8,627,345*	
			5,489,302	
Difference between par value and cost price of India 6 per cent. Bonds purchased for cancellation			193,615	
MANAGEMENT OF DEBT			283,164	
Deduct:				
Chargeable to State Railways:				
Management charges on Railway Specific Debt			*—21,120*	
Miscellaneous			17,129	
				5,962,090
Carried forward				15,622,915

ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1933 to

RECEIPTS—*continued.*

Revenue—*continued.*

	£
Brought forward	441,158
POLICE:	
Contribution by Imperial Government to cost of Aden Police	8,000
MEDICAL:	
Contribution by Imperial Government to cost of Aden Civil Hospital	1,500
MISCELLANEOUS DEPARTMENTS:	
Miscellaneous receipts	1
CIVIL WORKS:	
Contribution by Imperial Government as rent of buildings at Aden	500
SUPERANNUATION ALLOWANCES AND PENSIONS:	
Dividends on Securities of Widows' Funds of the Home Establishment of the East India Company, and subscriptions in respect of the India Office Provident Fund	2,569
Subscriptions in respect of the Indian Military Funds, &c.	420
Subscriptions, &c., towards Indian Civil Service Family Pensions	649
	3,638
STATIONERY AND PRINTING:	
Miscellaneous Receipts	279
MISCELLANEOUS:	
Miscellaneous Receipts in aid of India Office	2,503
Miscellaneous Home Receipts	576
Receipt on account of Diplomatic and Consular Service	16,707
„ „ Divisible Expenditure at Aden	2,134
	21,920
Carried forward	476,996

of State in Council of India on account of the Central Government of India, 31st March 1934—*cont.*

DISBURSEMENTS—*continued.*

Expenditure—*continued.*

	£	£	£
Brought forward			15,622,915
INTEREST ON OTHER OBLIGATIONS:			
Bengal and North-Western Railway 5 per cent. Debenture Stock Discount Sinking Fund			509
GENERAL ADMINISTRATION:			
Home Establishment, &c.	208,366		
Less: Contribution by His Majesty's Treasury	*—101,210*		
		107,156	
Administration in India:			
Miscellaneous expenditure		5,978	
			113,134
AUDIT:			
Home Establishment		15,251	
Less: Contribution by His Majesty's Treasury		*—3,139*	
Portion charged to High Commissioner		*—7,250*	
			4,862
JUSTICE:			
Sundry items			3,580
JAILS:			
Sundry items			449
POLICE:			
Sundry items			212
PORTS AND PILOTAGE Sundry items			1,328
ECCLESIASTICAL:			
Sundry items			67
POLITICAL:			
Sundry items			10,757
WATCH AND WARD: Sundry items			1,217
SCIENTIFIC DEPARTMENTS:			
Sundry items			2,396
MEDICAL:			
Sundry items			104
PUBLIC HEALTH:			
Sundry items			5,576
AVIATION:			
Sundry items			6,093
MISCELLANEOUS DEPARTMENTS: Sundry items			2,866
CIVIL WORKS: Sundry items			574
TERRITORIAL AND POLITICAL PENSIONS:			
Members of the Family of the late Maharajah Duleep Singh		6,917	
Members of the Bengal Nizamut Family		468	
			7,385
SUPERANNUATION ALLOWANCES AND PENSIONS:			
General		126,385	
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund		246,364	
			372,749
STATIONERY AND PRINTING:			
Stationery, Printing, and Bookbinding for the India Office, &c.		7,205	
Less: Contribution by His Majesty's Treasury		*—3,496*	
			3,709
MISCELLANEOUS:			
Contribution towards expenses of the Secretariat of the League of Nations		103,773	
Miscellaneous expenditure		45,149	
			148,922
Carried forward			16,309,404

ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1933 to

RECEIPTS—*continued.*

Revenue—*continued.*

		£
	Brought forward	476,996
DEFENCE SERVICES—EFFECTIVE:		
ARMY:	£	
Contribution by the Imperial Government to cost of Indian Defence	1,500,000	
Consolidated Clothing Allowances	1,012	
Amount received from the Imperial Government on account of Indian Regiments lent for service in the Colonies	46,025	
Clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment	38,638	
Receipts in connection with Transport of Troops and Concession Passages	6,589	
Miscellaneous: Effective	27,090	
		1,619,354
ROYAL AIR FORCE:		
Stores brought from India with Airmen, &c.		1,294
MARINE:		
Miscellaneous		376
MILITARY ENGINEER SERVICES:		
Miscellaneous		4
DEFENCE SERVICES—NON-EFFECTIVE:		
ARMY:		
Contribution by the Imperial Government in respect of pensionary charges of Indian troops, &c.	234,525	
Subscriptions towards Indian Military Service Family Pensions	52,113	
Miscellaneous: Non-Effective	9,354	
		295,992
MARINE:		
Miscellaneous		962
EXTRAORDINARY RECEIPTS:		
Reparations	179	
Repayment of Persian Loan	245,000	
		245,179
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward)		2,640,157

of State in Council of India on account of the Central Government of India, 31st March 1934—*cont.*

DISBURSEMENTS—*continued.*

Expenditure—*continued.*

	£	£
Brought forward		16,309,404
DEFENCE SERVICES—EFFECTIVE:		
ARMY:		
Payments to War Office for British Troops serving in India	1,250,000	
Discharge Gratuity and Deferred Pay of British Troops	44,108	
Pay and Allowances of British Soldiers attending Vocational Courses	21,388	
Furlough Allowances of British Troops serving in India	145,767	
Furlough Allowances: Indian Army: Regimental	217,827	
Unemployment Insurance: Army	96,926	
National Health Insurance: Army	38,350	
Contributory Pensions Act, 1925	115,050	
Marriage Allowances and Allotments: British Troops	249,191	
" " " Indian Army	25,715	
Pay of Second Lieutenants on appointment	12,274	
Consolidated Clothing Allowances	746	
Miscellaneous Fighting Units	2,016	
Educational and Instructional: Furlough Allowances and miscellaneous expenditure	33,941	
Indian Army Service Corps: Furlough Allowances and miscellaneous expenditure	80,683	
Remount Depots: Furlough Allowances and miscellaneous expenditure	3,026	
Medical Services: Furlough Allowances and miscellaneous expenditure	118,838	
Veterinary: Furlough Allowances and miscellaneous expenditure	2,873	
Arsenals: Furlough Allowances and miscellaneous expenditure	34,827	
Miscellaneous Administrative Services	10,301	
Manufacturing Establishments: Miscellaneous expenditure	4,881	
Staff: Furlough Allowances and miscellaneous expenditure	68,562	
Stores taken to India with troops: Clothing	11,211	
" " " Ordnance	30,139	
Contribution towards Aden expenditure	115,500	
Sea Transport and Concession Passages and Land Transport	419,170	
Miscellaneous	2,303	
		3,155,613
ROYAL AIR FORCE:		
Air Ministry for Troops serving in India	210,000	
Discharge Gratuities	953	
Furlough Allowances	8,142	
Educational and Instructional Charges	8,451	
National Health Insurance	1,218	
Unemployment Insurance	1,320	
Contributory Pensions Act, 1925	3,654	
Marriage Allowances and Allotments	80,976	
Stores taken to India with Airmen	795	
Consolidated Clothing Allowances	893	
Cost of Sea Transport	63,531	
Miscellaneous	238	
		380,171
MARINE:		
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	100,192	
Royal Indian Marine Furlough Pay	15,917	
Sundry items	5,922	
		122,031
MILITARY ENGINEER SERVICES:		
Furlough Pay of Royal Engineer personnel		25,722
DEFENCE SERVICES—NON-EFFECTIVE:		
ARMY:		
Payments to War Office for Retired Pay, &c., of British Forces for service in India	1,198,108	
Pensions and Gratuities to Europeans and their families	2,050,789	
Pensions and Gratuities to Indians and their families	925	
Indian Military Service Family Pensions	306,110	
Miscellaneous	8,118	
		3,564,050
ROYAL AIR FORCE:		
Air Ministry for personnel serving in India (Non-Effective Charge)		34,700
MARINE:		
Royal Indian Marine Retired Pay and Miscellaneous Pensions		47,277
		7,329,564
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)		23,638,968

ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1933 to

RECEIPTS—*continued.*

	£
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (brought forward)	2,640,157

DEBT.

			£	£	£
PERMANENT DEBT INCURRED:					
India 5 per cent. Stock (1942–47)	Discount written off to Revenue		39,483		
India 5½ per cent. Stock (1936–38)			104,711		
India 4½ per cent. Stock (1950–55)			140,350		
India 4½ per cent. Stock (1958–68)			28,347		
India 4 per cent. Stock (1948–53)			6,953		
India 6 per cent. Bonds (1933–35)			12,925		
				332,769	
India 4 per cent. Stock (1948–53)	Receipts during the year		11,700,000		
India 3½ per cent. Stock (1954–59)			7,220,000		
				18,920,000	
					19,252,769
UNFUNDED DEBT:					
Subscriptions to the Indian Military Widows' and Orphans' Fund				7,146	
Subscriptions to the Superior Services (India) Family Pension Fund				9,503	
					16,649

DEPOSITS AND ADVANCES.

	£		
GOLD STANDARD RESERVE:			
British Government Securities paid off, &c.	85,880,001		
Dividends on investments, Discount on Treasury Bills, &c.	465,246		
Transfer from Treasury Balance	11,626,000		
		97,971,247	
PAPER CURRENCY RESERVE:			
Transfer from Treasury Balance		6,189,369	
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:			
Repayment by the Imperial Government of Expenditure in England in connection with			
Pay of Second Lieutenants on appointment to the Indian Army	174		
Joint Consultative Committee	21,100		
Miscellaneous expenditure	1,652		
		22,926	
SUSPENSE ACCOUNTS:			
Bengal and North-Western Railway 5 per cent. Debenture Stock Discount	4,584		
Investments in Railway Debentures from Treasury Balance	485,365		
Miscellaneous	64,085		
		554,034	
MISCELLANEOUS DEPOSITS:			
Income Tax	925,405		
Madras and Southern Mahratta Railway (Mysore Railway): Interest on Debenture Stock	48,000		
Miscellaneous	18,917		
		992,322	
			105,729,898
Carried forward			127,639,473

of State in Council of India on account of the Central Government of India, 31st March 1934—*cont.*

DISBURSEMENTS—*continued.*

	£
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward)	23,638,968

EXPENDITURE NOT CHARGED TO REVENUE.

	Discharge of Debentures.	Stores, Establishment charges, &c. (Net).	
CAPITAL OUTLAY ON RAILWAYS:			
STATE RAILWAYS WORKED BY COMPANIES:	£	£	
Assam-Bengal Railway	—	52,069	
Bombay, Baroda and Central India Railway	—	148,663	
Bengal-Nagpur Railway	152,000	137,945	
Madras and Southern Mahratta Railway	—	133,250	
Rohilkhund and Kumaon Railway	—	12,239	
South Indian Railway	—	195,820	
Bengal and North-Western Railway	—	46,111	
	152,000	726,097	878,097

DEBT.

	£		
PERMANENT DEBT:			
INDIA 5½ PER CENT. STOCK (1932) DISCHARGED	2,602		
INDIA 6 PER CENT. BONDS (1932–33) DISCHARGED	450		
INDIA 6 PER CENT. BONDS (1933–35) DISCHARGED	2,617,700		
INDIA 6 PER CENT. BONDS (1933–34) DISCHARGED	9,959,500		
		12,580,252	
ANNUITIES IN PURCHASE OF RAILWAYS (CAPITAL PORTION):			
East Indian Railway	486,546		
Eastern Bengal Railway	45,761		
Great Indian Peninsula Railway	820,850		
Madras Railway	217,363		
Scinde Punjab and Delhi Railway	139,992		
		1,710,512	
SINKING FUNDS:			
East Indian Railway Eastern Bengal Railway Scinde Punjab and Delhi Railway		200,000	
			14,490,764
UNFUNDED DEBT:			
Indian Military Widows' and Orphans' Fund		6,135	
Superior Services (India) Family Pension Fund		7,567	
			13,702

DEPOSITS AND ADVANCES.

	£		
GOLD STANDARD RESERVE:			
Investments in British Securities	97,636,985		
Interest credited to Revenue	334,591		
		97,971,576	
PAPER CURRENCY RESERVE: Investments in British Securities		6,189,369	
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:			
Recoverable from the Imperial Government:			
Expenditure in England in connection with			
Joint Consultative Committee	20,498		
Miscellaneous expenditure	2,708		
		23,206	
SUSPENSE ACCOUNTS:			
Investments in Railway Debentures from Treasury Balance	485,365		
Purchase of India Stock and Bonds	4,278,873		
Miscellaneous	64,564		
		4,828,802	
MISCELLANEOUS DEPOSITS:			
Income Tax	928,821		
Madras and Southern Mahratta Railway (Mysore Railway): Interest on Debenture Stock	48,000		
Miscellaneous	19,996		
		996,817	
			110,009,770
Carried forward			149,031,301

ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1933 to

RECEIPTS—*continued.*

	£
Brought forward	127,639,473

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

	£	£
War Office:		
Repayments in respect of		
Additional Indian troops at Hong Kong	1,430	
Payments in India on A.F.O. 1706	36,365	
Remittances of Asiatic Artillery, &c.	23,619	
Pensions issued in India	48,140	
		109,554
Admiralty:		
Repayments in respect of		
Advances in India on account of Naval Services	55,744	
Pensions issued in India	920	
		56,664
Air Ministry:		
Repayments in respect of		
Funds supplied to R.A.F., Iraq	586,050	
Payments on A.F.O. 1706	1,116	
Funds for Command Accountant, R.A.F., Aden	133,500	
		720,666
Board of Trade:		
Repayments in respect of		
Lighthouses in the Red Sea	4,228	
Balances on Indian Shipping Masters' Accounts	426	
Transports	6,130	
		10,784
Other Imperial Government Departments:		
Repayments in respect of		
Postal and Money Order transactions with Colonial Administrations	321,377	
Pensions, &c., issued in India on behalf of H.M. Paymaster-General	9,045	
Bills drawn in India on account of Emigration of Coolies and African Protectorates	41,836	
Political Expenditure at Aden recoverable from Colonial Office	10,881	
Opium shipped to Hong Kong, and the Straits Settlements	288,397	
Payments in India chargeable to Ministry of Pensions	31,093	
Miscellaneous	131,110	
		833,739
Other Remittance Transactions:		
Opium supplied to the Siamese Government	365,329	
Miscellaneous	20,526	
		385,855
Secretary of State's Bills and other Transfers:		
Sterling purchased in India	45,157,998	
Sale of Silver	3,910,554	
Sterling obtained in London	60,313	
	49,128,865	
		51,246,127
TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT		178,885,600

RECEIPTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS:

Madras	90	
Bengal	2	
		92
		178,885,692
BALANCE, 1ST APRIL 1933 (Including Gold Standard Reserve, £897)		9,679,588
		£188,565,280

INDIA OFFICE,
May 1934.

of State in Council of India on account of the Central Government of India, 31st March 1934—*cont.*

DISBURSEMENTS—*continued.*

		£
	Brought forward	149,031,301

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:			
War Office:			
Payments in England on I.A.F. 602	13,257		
Effects of deceased Officers and Men of the British Army	4,668		
		17,925	
Air Ministry:			
Payments in England on I.A.F. 602		2,856	
Board of Trade:			
Basses and Minicoy Light Vessel Dues		1,260	
Other Imperial Government Departments:			
Postal and Money Order Transactions with the United Kingdom	258,000		
Miscellaneous	51,041		
		309,041	
Other Remittance Transactions:			
Commutations of Military and Marine Retired Pay	103,958		
Remittances by British Troops for deposit in the Post Office Savings Bank	81,627		
Rohilkund and Kumaon Railway Company: Interest on new 4 per cent. Debenture Stock allocated to State Works, &c.	23,562		
Mission to Court of Persia: Bills and Telegraphic Transfers	47,000		
Miscellaneous	71,730		
		327,877	
Transfers through Gold Standard Reserve		11,626,000	
Transfers through Paper Currency Reserve		6,189,369	
			18,474,328
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER			5,423,617
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT			172,929,246
DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS:			
Madras		15,421	
Bombay		26,753	
Bengal		21,625	
United Provinces of Agra and Oudh		18,794	
Punjab		21,877	
Burma		34,744	
Bihar and Orissa		9,279	
Central Provinces and Berar		8,884	
Assam		7,530	
North-West Frontier Province		641	
			165,548
TOTAL DISBURSEMENTS			173,094,794
BALANCE, 31ST MARCH 1934 (including Gold Standard Reserve, £568)			15,470,486
			£188,565,280

SIDNEY TURNER, *Accountant-General.*

No. 4a.—ESTIMATED ACCOUNT of the RECEIPTS AND DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the PROVINCIAL GOVERNMENTS, from 1st April 1933 to 31st March 1934.

	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	North-West Frontier Province.	Totals.
RECEIPTS.	£	£	£	£	£	£	£	£	£	£	£
MEDICAL	90	—	—	—	—	—	—	—	—	—	90
MISCELLANEOUS	—	—	2	—	—	—	—	—	—	—	2
TOTALS	90	—	2	—	—	—	—	—	—	—	92
DISBURSEMENTS.											
LAND REVENUE: Law charges	594	707	1,444	1,124	—	601	450	—	—	—	4,920
GENERAL ADMINISTRATION: Sundry items	1,039	2,885	1,258	972	1,064	976	1,174	483	750	413	11,014
ADMINISTRATION OF JUSTICE: Sundry items	115	48	467	185	272	12	241	—	—	16	1,356
JAILS AND CONVICT SETTLEMENTS: Sundry items	250	—	—	244	142	—	—	—	—	—	636
POLICE: Sundry items	30	60	97	90	90	2,126	—	—	58	—	2,551
EDUCATION: Sundry items	—	—	—	315	—	—	—	—	—	—	315
PORTS AND PILOTAGE: Sundry items	—	12	304	—	—	—	—	—	—	—	316
MEDICAL: Sundry items	—	1,292	33	898	602	801	—	812	—	—	4,438
PUBLIC HEALTH: Sundry items	—	22	—	—	—	215	—	—	—	—	237
CIVIL WORKS: Sundry items	373	—	—	—	—	—	—	—	—	72	445
SUPERANNUATION: Sundry items	13,020	21,727	18,022	14,966	19,596	28,564	7,414	7,589	6,722	140	137,760
MISCELLANEOUS: Sundry items	—	—	—	—	—	1,449	—	—	—	—	1,449
TOTAL DISBURSEMENTS (Revenue)	15,421	26,753	21,625	18,794	21,766	34,744	9,279	8,884	7,530	641	165,437
CAPITAL EXPENDITURE.											
HYDRO-ELECTRIC SCHEME: Leave pay	—	—	—	—	111	—	—	—	—	—	111
TOTALS	15,421	26,753	21,625	18,794	21,877	34,744	9,279	8,884	7,530	641	165,548

No. 5.

ACCOUNT

showing the

TOTAL AMOUNT OF INDIAN DEBT RAISED IN ENGLAND,

including the capital liability in course of discharge by means of Railway Annuities, and the Annual Interest thereon on the 31st March 1933; the Debt and Interest created in the Year ended the 31st March 1934; the Debt and Interest reduced in that Year; and the Total Amount of Debt, and the Annual Interest thereon, on the 31st March 1934; together with the Cost of Management paid in the Year.

No. 5.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, and the Annual Interest thereon on the 31st March 1933; the Debt and Interest that Year; and the Total Amount of Debt, and the Annual Interest thereon,

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt.
TOTAL DEBT ON 31ST MARCH 1933:—			
DEBT BEARING INTEREST.			
Permanent Debt:	£ s. d.		£ s. d.
India 5½ per Cent. Stock, 1936–38	17,041,795 4 11	5½	937,298 14 10
India 5 per Cent. Stock, 1942–47	10,000,000 0 0	5	500,000 0 0
India 4½ per Cent. Stock, 1950–55	39,852,418 9 0	4½	1,793,358 16 7
India 4½ per Cent. Stock, 1958–68	17,500,000 0 0	4½	787,500 0 0
India 3½ per Cent. Stock	88,667,884 8 10	3½	3,103,375 19 1
India 3 per Cent. Stock	77,024,185 4 8	3	2,310,725 11 2
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
India 6 per Cent. Bonds, 1933–35	2,617,900 0 0	6	157,074 0 0
India 6 per Cent. Bonds, 1935–37	11,952,500 0 0	6	717,150 0 0
India 6 per Cent. Bonds, 1933–34	9,965,000 0 0	6	597,900 0 0
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935–55	3,500,000 0 0	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	3½	122,500 0 0
Burma Railway 3 per Cent. Debenture Stock	1,250,000 0 0	3	37,500 0 0
TOTAL Permanent Debt, and Annual Interest thereon, on 31st March 1933	314,322,435 14 3		12,201,116 12 7
Railway Annuities:			
East Indian Railway: Annuity terminating in 1953	15,441,897 4 5	4·2994	663,916 2 8
Eastern Bengal Railway: Annuity terminating in 1957	1,857,799 17 7	3·85	71,525 19 0
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	6,083,543 16 10	3·825	232,695 10 10
Great Indian Peninsula Railway: Annuity terminating in 1948	15,911,354 11 6	2·85	453,473 12 2
Madras Railway: Annuity terminating in 1956	7,769,705 4 6	3·5125	272,910 17 6
TOTAL Capital Liability in course of Discharge, and Annual Interest thereon, on 31st March 1933	47,064,300 14 10		1,694,522 2 2
TOTAL Debt bearing Interest, and Annual Interest thereon, on 31st March 1933	361,386,736 9 1		13,895,638 14 9
DEBT NOT BEARING INTEREST.			
India 5½ per Cent. Stock, 1932	6,804 4 6		—
India 6 per Cent. Bonds, 1932	1,400 0 0		—
	8,204 4 6		—
DEBT CREATED IN THE YEAR 1933–34:—			
DEBT BEARING INTEREST.			
Permanent Debt:			
India 4 per Cent. Stock, 1948–53	12,000,000 0 0	4	480,000 0 0
India 3½ per Cent. Stock, 1954–59	7,443,299 0 0	3½	260,515 9 4
	19,443,299 0 0		740,515 9 4
DEBT NOT BEARING INTEREST.			
India 6 per Cent. Bonds, June 1933	200 0 0	—	—
India 6 per Cent. Bonds, December 1933	5,500 0 0	—	—
£	380,843,939 13 7		14,636,154 4 1
LIABILITY FOR BRITISH WAR LOAN TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.			
£ s. d.	£ s. d.		£ s. d.
Outstanding on the 1st April 1917 100,000,000 0 0			
Less, reductions to 31st March 1933 83,278,996 17 7			
Outstanding on the 1st April 1933	16,721,003 2 5	—	—†
£	16,721,003 2 5		—

† Payment of interest suspended from 1st July 1931.

including the capital liability in course of discharge by means of Railway Annuities, created in the Year ended the 31st March 1934; the Debt and Interest reduced in on the 31st March 1934; together with the Cost of Management paid in the Year.

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt.
DEBT REDUCED IN THE YEAR 1933–34:—			
DEBT BEARING INTEREST.	£ s. d.		£ s. d.
Permanent Debt:			
Purchased with the Sinking Funds created pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2 (*a*):—			
India 5½ per Cent. Stock, 1936–38	183,736 8 9	5½	10,105 10 1
India 6 per Cent. Bonds, June 1933, discharged	2,617,900 0 0	6	157,074 0 0
India 6 per Cent. Bonds, December 1933, discharged	9,965,000 0 0	6	597,900 0 0
TOTAL Permanent Debt, and Annual Interest thereon, reduced in the year ended 31st March 1934	12,766,636 8 9		765,079 10 1
Railway Annuities:			
East Indian Railway: Annuity terminating in 1953	486,545 17 9	4·2994	20,925 15 1
Eastern Bengal Railway: Annuity terminating in 1957	45,761 0 9	3·85	1,762 9 0
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	139,991 12 5	3·825	5,354 13 7
Great Indian Peninsula Railway: Annuity terminating in 1948	820,849 12 0	2·85	23,394 4 3
Madras Railway: Annuity terminating in 1956	217,362 10 2	3·5125	7,634 16 9
TOTAL Capital Liability, and Annual Interest thereon, reduced during the year ended 31st March 1934	1,710,510 13 1		59,071 18 8
TOTAL Debt, and Annual Interest thereon, reduced during the year ended 31st March 1934	14,477,147 1 10		824,151 8 9
DEBT NOT BEARING INTEREST.			
India 5½ per Cent. Stock, 1932	2,602 9 4	—	—
India 6 per Cent. Bonds, June 1932	450 0 0	—	—
	3,052 9 4		—
TOTAL DEBT ON 31ST MARCH 1934*:—			
DEBT BEARING INTEREST.			
Permanent Debt:			
India 5½ per Cent. Stock, 1936–38	16,858,058 16 2	5½	927,193 4 9
India 5 per Cent. Stock, 1942–47	10,000,000 0 0	5	500,000 0 0
India 4½ per Cent. Stock, 1950–55	39,852,418 9 0	4½	1,793,358 16 7
India 4½ per Cent. Stock, 1958–68	17,500,000 0 0	4½	787,500 0 0
India 4 per Cent. Stock, 1948–53	12,000,000 0 0	4	480,000 0 0
India 3½ per Cent. Stock	88,667,884 8 10	3½	3,103,375 19 1
India 3½ per Cent. Stock, 1954–59	7,443,299 0 0	3½	260,515 9 4
India 3 per Cent. Stock	77,024,185 4 8	3	2,310,725 11 2
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
India 6 per Cent. Bonds, 1935–37	11,952,500 0 0	6	717,150 0 0
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935–55	3,500,000 0 0	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	3½	122,500 0 0
Burma Railway 3 per Cent. Debenture Stock	1,250,000 0 0	3	37,500 0 0
TOTAL Permanent Debt bearing Interest, and Annual Interest thereon, on 31st March 1934	320,999,098 5 6		12,176,552 11 10
Railway Annuities:			
East Indian Railway: Annuity terminating in 1953	14,955,351 6 8	4·2994	642,990 7 6
Eastern Bengal Railway: Annuity terminating in 1957	1,812,038 16 10	3·85	69,763 10 0
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	5,943,552 4 5	3·825	227,340 17 5
Great Indian Peninsula Railway: Annuity terminating in 1948	15,090,504 19 6	2·85	430,079 7 10
Madras Railway: Annuity terminating in 1956	7,552,342 14 4	3·5125	265,276 0 9
TOTAL Capital Liability in course of discharge, and Annual Interest thereon, on 31st March 1934	45,353,790 1 9		1,635,450 3 6
TOTAL Debt bearing Interest, and Annual Interest thereon, on 31st March 1934	366,352,888 7 3		13,812,002 15 4
DEBT NOT BEARING INTEREST.			
India 5½ per Cent. Stock, 1932	4,201 15 2		—
India 6 per Cent. Bonds, 1932	950 0 0		—
India 6 per Cent. Bonds, June 1933	200 0 0		—
India 6 per Cent. Bonds, December 1933	5,500 0 0		—
* For Analysis, *see* overleaf. £	380,843,939 13 7		14,636,154 4 1
LIABILITY FOR BRITISH WAR LOAN TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.	£ s. d.		£ s. d.
Reduction during 1933–34	—	—	—
Outstanding on the 31st March 1934	16,721,003 2 5	—	—
£	16,721,003 2 5		—

No. 5.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, including the capital liability in course of discharge by means of Railway Annuities, and the Annual Interest thereon—*continued*.

ANALYSIS of the Amount of INDIAN DEBT raised in *England*, including the capital liability in course of discharge by the Payment of Railway Annuities, and the Annual Interest thereon, on 31st March 1934.

	Capital of Debt.		Rate per Cent	Annual Interest on Debt.
Debt, exclusive of that incurred for Railways shown below:	£ s. d.	£ s. d.		£ s. d.
India 5½ per Cent. Stock, 1936–38	5 3 8	- - -	5½	0 5 8
India 5 per Cent. Stock, 1942–47	1,000,000 0 0	- - -	5	50,000 0 0
India 4½ per Cent. Stock, 1950–55	9,467,539 19 11	- - -	4½	426,039 6 0
India 4 per Cent. Stock, 1948–53	2,000,000 0 0	- - -	4	80,000 0 0
India 3½ per Cent. Stock	47,993,573 13 7	- - -	3½	1,679,775 1 7
India 3½ per Cent. Stock, 1954–59	2,977,319 12 0	- - -	3½	104,206 3 9
India 3 per Cent. Stock	25,768,003 16 9	- - -	3	773,040 2 3
India 2½ per Cent. Stock	11,067,339 12 0	- - -	2½	276,683 9 9
India 6 per Cent. Bonds, 1935–37	1,000,000 0 0	- - -	6	60,000 0 0
Debt incurred for Railway purposes:				
Debt bearing interest—				
India 5½ per Cent. Stock, 1936–38	16,858,063 19 10	- - -	5½	927,193 10 5
India 5 per Cent. Stock, 1942–47	9,000,000 0 0	- - -	5	450,000 0 0
India 4½ per Cent. Stock, 1950–55	30,384,878 9 1	- - -	4½	1,367,319 10 7
India 4½ per Cent. Stock, 1958–68	17,500,000 0 0	- - -	4½	787,500 0 0
India 4 per Cent. Stock, 1948–53	10,000,000 0 0	- - -	4	400,000 0 0
India 3½ per Cent. Stock	40,674,310 15 3	- - -	3½	1,423,600 17 6
India 3½ per Cent. Stock, 1954–59	4,465,979 8 0	- - -	3½	156,309 5 7
India 3 per Cent. Stock	51,256,181 7 11	- - -	3	1,537,685 8 11
India 2½ per Cent. Stock	472,646 14 10	- - -	2½	11,816 3 5
India 6 per Cent. Bonds, 1935–37	10,952,500 0 0	- - -	6	657,150 0 0
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	- - -	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	- - -	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	- - -	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935–55	3,500,000 0 0	- - -	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	- - -	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	- - -	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	- - -	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	- - -	3½	122,500 0 0
Burma Railway Debenture Stock	1,250,000 0 0	- - -	3	37,500 0 0
East Indian Railway Annuity	14,955,351 6 8	- - -	4·2994	642,990 7 6
Eastern Bengal Railway Annuity	1,812,038 16 10	- - -	3·85	69,763 10 0
Scinde Punjab and Delhi Railway Annuity	5,943,552 4 5	- - -	3·825	227,340 17 5
Great Indian Peninsula Railway Annuity	15,090,504 19 6	- - -	2·85	430,079 7 10
Madras Railway Annuity	7,552,342 14 4	- - -	3·5125	265,276 0 9
		265,079,116 16 8	-	10,362,258 17 8
		366,352,888 7 3	-	13,812,002 15 4

CHARGES for the MANAGEMENT of DEBT, paid during the Year ended 31st March 1934.

Average Amount of India Stocks on which Interest was paid during the year 1933.

	Bank of England.	Bank of Ireland.
	£ s. d.	£ s. d.
India 5½ per Cent. Stock, 1936–38	17,033,938 6 8	8,455 2 6
India 5 per Cent. Stock, 1942–47	9,950,000 0 0	50,000 0 0
India 4½ per Cent. Stock, 1950–55	39,708,202 4 9	144,216 4 3
India 4½ per Cent. Stock, 1958–68	17,453,699 0 2	46,300 19 10
India 4 per Cent. Stock, 1948–53	—	12,500 0 0
India 3½ per Cent. Stock	86,188,845 10 2	2,479,038 18 8
India 3 per Cent. Stock	76,031,729 4 9	992,455 19 11
India 2½ per Cent. Stock	11,480,773 1 4	59,213 5 6
£	257,847,187 7 10	3,792,180 10 8
India 6 per Cent. Bonds, 1935–37 £	11,952,500 0 0	—

	£ s. d.	£ s. d.
BANK OF ENGLAND.		
Charge for Management for the year 1933:		
On £257,847,187 7s. 10d. India Stocks, at £300 per million per annum	77,354 3 1	
„ £11,952,500 India Bonds at £100 per million per annum	1,195 5 0	
„ £12,000,000 India 4 per Cent. Stock, 1948–53, from 19 to 26 Sept. 1933, at £300 per million per annum	78 18 1	
„ £11,975,000 India 4 per Cent. Stock, 1948–53, from 27 Sept. to 31 Dec. 1933 at £300 per million per annum	944 17 6	
„ £3,161,000 India 6 per Cent. Bonds, 1933–34, from 1 Jan. to 15 Dec. at £100 per million per annum	301 7 6	
„ £1,965,900 India 6 per Cent. Bonds, 1933–35, from 1 Jan. to 15 June 1933 at £100 per million per annum	88 17 4	
„ £9,660,766 Indian Railway Debenture Stocks, at £300 per million per annum	2,898 4 5	
Charge for issue for the Year 1933–34:		
On £12,000,000 India 4 per Cent. Stock, 1948–53, at £750 per million	9,000 0 0	
Charge for redemption:—		
India 6 per Cent. Bonds, June 1933, £1,965,900 at £150 per million	294 17 9	
India 6 per Cent. Bonds, Dec. 1933. £3,161,000 at £150 per million	474 3 0	
		92,630 13 8
BANK OF IRELAND.		
Charge for Management for the Year 1933:		
On £3,792,180 10s. 8d. India Stocks, at £360 per million per annum	1,365 2 1	1,365 2 1
IMPERIAL BANK OF INDIA.		
Charge for Management for the Year 1933:		
On Rs. 7,96,15,800 Indian Government Rupee Loans, at £300 per ten million Rupees, on the basis of a minimum charge of £5,000 per annum	—	5,000 0 0
EAST INDIAN RAILWAY COMPANY.		
Charge for Management for the year ended 31st March 1934:		
On £18,500,000 East-Indian Railway Debenture Stocks, at £230 per million per annum	—	4,255 0 0
£		103,250 15 9

INDIA OFFICE,
May 1934.

SIDNEY TURNER,
Accountant-General.

No. 6.—STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England* between 1st April 1933 and 31st March 1934. (*Section 26 (2), Government of India Act.*)

SALARIES.

(*Bonus payable unless otherwise stated.*)

Staff Officer for Establishment Duties. New temporary post. Salary to be £400—15—500 (Man) or £300—15—400 (Woman). Post held at present by a Higher Clerical Officer.

Four additional Clerical Officers, in lieu of four Clerks, Special Class. One Clerical Officer, and one Clerk, Special Class, supernumerary, to be absorbed on occurrence of vacancies.

Personal Allowance of £30 to a Clerical Officer (Woman) in the Correspondence Department increased to £50.

Typists. Posts temporarily increased to 31.

Keeper of Oriental Printed Books and Manuscripts. New post. Salary to be £500.

Expatriation Allowance of £50 (without bonus) to Clerk, Oriental Side, Library.

Clerk (Unestablished) in the Library. To proceed by increments of £10 beyond his present scale of £150—10—200 to a maximum of £250.

Legal Adviser and Solicitor to the Secretary of State. Present incumbent appointed on an Unestablished basis. To be paid a salary of £1,320.

Allowance of £50 (inclusive) to Information Officer to cover expenses of entertainment; extended for a further year.

Additional Unestablished Messenger in lieu of an Established Messenger.

Additional Girl Messenger.

Two additional Porters.

No. 6.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1933–34.

Name.	Rank.	Age.	Service.	Salary (Stabilized Pay).	Cause.	Amount. Granted.	Amount. Ceased.
SUPERANNUATION ALLOWANCES.		*Years.*	*Years.*	£ s. d.		£ s. d.	£ s. d.
Allen, Edwin John Austin.	Inspector of Stores, India Store Department.	—	—	—	Temporarily re-employed.	—	43 16 10 S.13 0 1
Banks, Sidney John	Assistant Inspector of Stores, India Store Department.	—	—	—	Death	—	111 7 6 S.56 16 9
Bowden, William James	Assistant to the Inspector of Military Equipment and Clothing.	—	—	—	Ditto	—	250 0 0 S.98 2 6
Gorvin, John Thomas	Engineer, India Store Department.	—	—	—	Ditto	—	134 17 11 S.95 9 0
Greenwood, John William.	Inspector of Stores, India Store Department.	—	—	—	Ditto	—	266 13 4 S.112 7 2
Hopkins, Egbert Silas	Principal	—	—	—	Ditto	—	387 10 0 S.108 11 0
Neel, Edmund, C.I.E.	Secretary	—	—	—	Ditto	—	800 0 0
Seabrooke, Sir James Herbert, K.C.I.E.	Joint Secretary	—	—	—	Ditto	—	672 10 0
Solis, Enrique Juan Christobal.	Formerly Second Class Clerk, India Office.	—	—	—	Ditto	—	*3 0 0
Baker, John	Messenger, India Store Department.	65	41	184 12 0	Age	65 0 0 S. 27 6 0	—
Body, Charles Stuart	Superintending Executive Officer, India Audit Office.	57	38	891 1 0	Ill-health	356 5 0 S. 67 9 0	—
Candwell, George William.	Inspector of Stores, India Store Department.	60	29	505 7 0	Age	145 0 0 S. 38 3 10	—
Chamier, Sir Edward Maynard Deschamps, K.C.S.I., K.C.I.E.	Legal Adviser and Solicitor to the Secretary of State.	66	15	1,346 6 0	Ditto	225 0 0 S. 27 8 7	—
Cresswell, John	Higher Clerical Officer	61	12	505 7 0	Ditto	60 0 0 S. 15 16 0	—
Curtis, Joseph	Inspector of Taxes, Higher Grade, Inland Revenue, formerly Second Class Clerk, India Office.	60	—	—	Ditto	*3 0 9	—
Kitching, Fanny Rushall, M.B.E.	Chief Superintendent of Typists.	60	43	305 19 0	Ditto	153 6 8 S. 50 12 8	—
Lee, John Herbert Collins.	Second Office Keeper	65	26	259 6 4	Ditto	62 15 7 S. 21 10 0	—
Marten, Frank Richard, O.B.E.	Assistant Solicitor	60	33	1,043 19 0	Ditto	371 5 0 S. 59 7 7	—
Nesbit, George, O.B.E., M.C.	Clerical Officer	64	11	287 5 0	Ditto	29 8 8 S. 10 1 4	—
Seton, Sir Malcolm Cotter Cariston, K.C.B.	Deputy Under Secretary of State.	61	35	2,200 0 0	Ditto	1,283 6 8	—
Stringer, John Alfred	Superintending Executive Officer, India Audit Office.	55	36	833 14 0	Ill-health	315 0 0 S. 60 3 4	—
Sturdy, William Arthur, C.B.E.	Auditor of the Home Accounts of the Secretary of State in Council.	57	39	1,633 2 0	Ditto	731 5 0 S. 64 17 8	—
Whitten, Isaac	Messenger, Office of the High Commissioner for India.	65	22	206 6 1	Age	40 12 1 S. 16 2 7	—
Wilkins, Frederick John	Clerical Officer	65	11	287 0 0	Ditto	29 8 1 S. 10 1 2	—
Williams, Robert Edward	Clerical Officer	65	12	298 9 0	Ditto	33 10 10 S. 11 4 7	—
					TOTAL	4,383 19 8	3,154 2 1
					INCREASE	£1,229 17 7	

NOTE.—The amounts with the letter "S" prefixed, under Amounts Granted or Ceased above, are Supplementary Allowances, based on Civil Service Bonus. The amounts quoted are the maximum figure at which the Supplementary Allowances are payable.

* Portion of Pension payable from Indian Revenues, under the Rules made under Section 7 (1) of the Superannuation Act, 1909, in respect of service in the India Office.

No. 6.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

Name.	Rank.	Age.	Service.	Salary (Stabilized Pay).	Cause.	Amount. Granted.	Amount. Ceased.
COMPENSATION ALLOWANCE.		*Years.*	*Years.*	£ s. d.		£ s. d.	£ s. d.
Travis, Henry Edward	Inspector of Stores, India Store Department.	—	—	—	Death -	—	186 13 4 S. 49 3 3
					TOTAL - -	—	235 16 7
					DECREASE - -	£235 16 7	
COMPASSIONATE ALLOWANCES.							
Coles, Emma - - -	Housemaid - -	—	—	—	Death -	—	41 18 7
Hills, James Chandler -	Lift Attendant - -	—	—	—	Ditto -	—	53 4 7 S. 26 14 6
Campbell, Alexander -	Attendant - -	65	40	168 19 10	Age - -	62 8 11 S. 22 1 1	—
Sale, Edward Fossey -	Fireman - - -	65	28	183 16 4	Ditto -	53 7 9 S. 10 19 0	—
					TOTAL - -	148 16 9	121 17 8
					INCREASE - -	£26 19 1	

NOTE.—The amounts with the letter "S" prefixed, under Amounts Granted or Ceased above, are Supplementary Allowances, based on Bonus. The amounts quoted are the maximum figure at which the Supplementary Allowances are payable.

ANNUAL AMOUNT OF PENSIONS FOR THE YEAR 1934–35.

	1934–35. Pensions granted.	1934–35. Portion commuted.	1934–35. Net Amount payable.	1933–34. Pensions granted.	1933–34. Portion commuted.	1933–34. Net Amount payable.	Increase.	Decrease.
	£	£	£	£	£	£	£	£
Superannuation allowances -	40,400	712	39,688	39,170	712	38,458	1,230	—
Compensation allowances -	3,256	618	2,638	3,492	618	2,874	—	236
Compassionate allowances -	1,551	—	1,551	1,524	—	1,524	27	—
£	45,207	1,330	43,877	44,186	1,330	42,856	1,257	236
						INCREASE - -	£1,021	

No. 7.—LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India;* STATEMENT of the SALARIES and other EXPENSES of the INDIA OFFICE, and of the OFFICE of the AUDITOR of the ACCOUNTS of the SECRETARY of STATE IN COUNCIL for the year ended 31st March 1934; and ESTIMATE of the AMOUNT required for SALARIES and other EXPENSES in the Year ending 31st March 1935.

		1934–35.	1933–34.	INCREASE.	DECREASE.
INDIA OFFICE.		£	£	£	£
SALARIES AND ALLOWANCES		196,726	185,719	11,007	—
LAW CHARGES		150	144	6	—
POSTAGE AND TELEGRAMS TO INDIA		8,325	7,688	637	—
OFFICE CONTINGENCIES		14,550	14,037	513	—
HEALTH, UNEMPLOYMENT, AND CONTRIBUTORY PENSIONS INSURANCE		525	729	—	204
STATIONERY, PRINTING, AND BOOKBINDING		10,650	7,205	3,445	—
MISCELLANEOUS (HOME ADMINISTRATION)		450	293	157	—
OFFICE OF AUDITOR.					
SALARIES AND ALLOWANCES		15,656	15,334	322	—
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)		—	—	—	—
	£	247,032	231,149	16,087	204
			NET INCREASE	£15,883	
SUPERANNUATION AND RETIRED ALLOWANCES	£	45,207*	44,186*	1,021	—

* Annual Amount of Pensions for the year, including the portions which have been commuted.

INDIA OFFICE.

SUMMARY of SALARIES, WAGES, and ALLOWANCES.

Numbers. 1 April 1933.	Numbers. 1 April 1934.		1934–35.	1933–34.	INCREASE.	DECREASE.
			£	£	£	£
2	2	Secretary of State, Parliamentary Under Secretary of State (1)	—	—	—	—
13	13	Permanent Under Secretary of State, Deputy Under Secretary of State, Assistant Under Secretaries of State and Members of Council	25,409	20,437	4,972	—
139	143	Correspondence Department	76,466	74,112	2,354	—
122	124	Accountant-General's Department	45,955	45,188	767	—
11	11	Record Department	3,846	3,841	5	—
19	19	Telegraph and Mails Branch	6,039	5,804	235	—
60	62	Typing Branch	9,035	8,725	310	—
20	19	Miscellaneous Officers, &c.	10,902	9,774	1,128	—
61	61	Office Keepers and Messengers	9,187	9,250	—	63
37	37	Housekeeper, Housemaids, and Charwomen	2,744	2,725	19	—
28	30	Artificers and Labourers employed at the India Office	6,623	5,358	1,265	—
1	1	Casual Assistance, Overtime, and Sunday Pay	520	505	15	—
513	522	£	196,726	185,719	11,070	63
				NET INCREASE	£11,007	

(1) Salaries borne on Civil Service Estimates presented by His Majesty's Treasury to Parliament.

No. 7.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

DETAILS OF THE FOREGOING.

The money provision in each case represents the total remuneration, including bonus where payable. The amount of estimated remuneration for 1934–35 has been based on a bonus cost-of-living figure of 50 from 1st April to 30th June 1934, and 52½ as from 1st July 1934.

Numbers. 1 April 1933.	Numbers. 1 April 1934.	Salaries, Wages, and Allowances.			1934-35.	1933-34.
		UNDER SECRETARIES OF STATE, &c.			£	£
1	1	Permanent Under Secretary of State	£3,000 (1)		2,813	2,700
1	1	Deputy Under Secretary of State	£2,200 (1)		2,063	1,980
2	2	Assistant Under Secretaries of State (2)	£1,200—100—1,500		3,113	3,213
9	9	Members of Council (3)	£1,200		17,420	12,544
13	13			£	25,409	20,437

(1) Abated by 10 per cent. The estimate for 1934–35 assumes that this abatement will be 5 per cent. as from 1st July 1934.
(2) One is also Clerk of the Council.
(3) The three Indian Members receive an allowance of £600 a year each. The amount of £17,420 is the estimated remuneration of 12 Members of Council, the maximum number fixed by section 3 (1) of the Government of India Act. Where bonus is not payable in addition, the salary is abated by 10 per cent. The estimate for 1934–35 assumes that this abatement will be 5 per cent. as from 1st July 1934, as at (1) above.

1 April 1933.	1 April 1934.				1934-35.	1933-34.
		CORRESPONDENCE DEPARTMENT (including Financial, Public and Judicial, Military, Political, Services and General, Economic and Overseas).			£	£
8	8	Assistant Secretaries(1)	£1,000—50—1,200		14,582	14,484
19	19	Principals (2) (3)	£700—25—900		19,168	18,839
11	11	Assistant Principals(4)	£200—20—240 £240—25—500		4,216	3,773
1	1	Administrative Officer for Currency duties	£750—25—800		925	891
1	1	Administrative Officer(5)	£400—15—500		731	726
—	1	Staff Officer for Establishment Duties(6)	£300—15—400		423	324
1	1	Chief Executive Officer(7)	£800—25—900		1,106	1,100
2	2	Superintending Executive Officers	£550—20—700		1,535	1,502
4	4(8)	Higher Executive Officers	£400—15—500		3,046	2,475
6	6	Executive Officers (Training Grade) (9)	£100—10—130 £130—15—400		2,575	2,479
10	10	Higher Clerical Officers (men)	£300—15—400		4,699	4,626
1	—	Higher Clerical Officer (woman)	£230—10—300		—	78
51(10)	57(10)	Clerical Officers (men) (11)	£80—5—100 £100—10—120 £120—15—150 £150—10—250		15,219	14,185
16	15	Clerical Officers (women) (12)	£80—5—120 £120—£7 10s.—£180		3,093	3,294
3	1	Clerks, Special Class	47s. 7d.—2s. 6d.—65s. 1d. a week (inclusive)		171	396
—	1	Girl Messenger(13)	13s. to 26s. a week (inclusive) (according to age)		43	33
		SECRETARY, MILITARY DEPARTMENT, AND STAFF.				
1	1	Secretary	£1,200		1,352	1,346
1	1	Personal Assistant to the Secretary (14)	£500		627	623
1	1	G.S.O. I.	—		1,330	1,329
		POLITICAL AIDE-DE-CAMP TO THE SECRETARY OF STATE.				
1	1	Political Aide-de-Camp to the Secretary of State(14)(15)	£800		952	947
1	1	Assistant to the Political Aide-de-Camp(16)	£350—15—500		673	662
139	143			£	76,466	74,112

(1) Three are paid as Secretaries (Old Establishment), *i.e.*, £1,200 per annum.
(2) Three are acting as Assistant Secretaries.
(3) One receives an allowance of £300 as Private Secretary to the Secretary of State, one receives an allowance of £100 as Deputy Clerk of the Council, and one receives an allowance of £200 for performing the duties of Railway Adviser and Government Director of Indian Railway Companies (*see* Miscellaneous Officers, page 91).
(4) One receives an allowance of £150 as Assistant Private Secretary to the Secretary of State; two receive an allowance of £150 each as Private Secretaries to the Permanent Under Secretary of State and the Parliamentary Under Secretary of State respectively; one receives an allowance of £80 as Resident Clerk; and one receives an allowance of £50 as one of the Editors of the "India Office List." Three are acting as Principals.
(5) Receives a personal allowance of £100.
(6) New temporary post in lieu of a Higher Clerical Officer.
(7) Present incumbent paid on scale £750—25—950.
(8) Excluding one temporarily on loan from Accountant-General's Department.
(9) One receives an allowance of £50 as one of the Editors of the "India Office List."
(10) Includes four Temporary Clerks employed on 1st April 1933 and five on 1st April 1934.
(11) One receives an allowance of £10 for extra duties, one receives an allowance of £20 for assisting the Clerk of the Codes, and one receives an allowance of £20 for assisting the Editors of the "India Office List."
(12) One receives an allowance of £50 for special duties, and one receives an allowance of £20 for assisting the Editors of the "India Office List."
(13) Appointment on temporary basis.
(14) Non-pensionable appointment.
(15) Salary of £800 is inclusive of £200 consolidated travelling allowance.
(16) Present incumbent paid on scale £400—15—500, extended by increments of £15 to £550.

No. 7.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1933.	Numbers. 1 April 1934.	SALARIES, WAGES, AND ALLOWANCES—*continued.*		1934–35.	1933–34.
		ACCOUNTANT-GENERAL'S DEPARTMENT.		£	£
1	1	Accountant-General(1)	£1,000—50—1,200	1,352	1,346
1	1	Deputy Accountant-General	£850—25—1,000	1,152	1,146
1	1	Assistant Accountant-General	£750—25—850	1,002	997
5	5	Superintending Executive Officers	£550—20—700	4,035	3,913
13	13	Higher Executive Officers (2)	£400—15—500	7,918	7,804
13	13	Executive Officers (Training Grade) (3)	£100—10—130 £130—15—400	5,482	5,420
8	8	Higher Clerical Officers (men)	£300—15—400	4,072	4,043
3	3	Higher Clerical Officers (women)	£230—10—300	1,173	1,155
55	54	Clerical Officers (men) (4) (5)	£80—5—100 £100—10—120 £120—15—150 £150—10—250	14,691	14,472
19	23	Clerical Officers (women) (6)	£80—5—120 £120—£7 10s.—£180	4,729	4,436
1	—	Clerk, Special Class	47s. 7d.—2s. 6d.—65s. 1d. a week (inclusive)	—	112
1	1	Comptometer Operator (7)	28s. a week—2s.—36s. a week	138	135
1	1	Keeper of Records	£130—5—150	211	209
122	124		£	45,955	45,188

(1) The Accountant-General is also Controller of Pension Funds.
(2) One is on loan to the Financial Department.
(3) One receives an allowance of £40 as Assistant to the Clerk of the Council. One is acting as Higher Executive Officer.
(4) Includes two Temporary Clerks.
(5) One is acting as Executive Officer (Training Grade).
(6) One receives an allowance of £8 for special duties.
(7) Non-pensionable appointment.

		RECORD DEPARTMENT.			
1	1	Superintendent	£550—20—700	839	830
1	1	Parliamentary Clerk	£400—15—500	628	623
1	1	Higher Clerical Officer (1)	£300—15—400	520	568
2	3	Clerical Officers (men)	£80—5—100 £100—10—120 £120—15—150 £150—10—250	678	560
3	3	Clerical Officers (women)	£80—5—120 £120—£7 10s.—£180	735	710
1	—	Clerk, Special Class	51s. 3d.—2s. 6d.—68s. 9d. a week (inclusive)	—	118
1	1	Keeper of Records	£150—£7 10s.—£175	235	223
1	1	Keeper of Military Records	£130—5—150	211	209
11	11		£	3,846	3,841

(7) Receives an allowance of £80 as Resident Clerk.

		TELEGRAPH AND MAILS BRANCH.			
1	1	Superintendent (1)	£400—15—500	677	654
2	2	Higher Clerical Officers (2)	£300—15—400	1,028	1,003
12	12	Clerical Officers (men) (3) (4)	£80—5—100 £100—10—120 £120—15—150 £150—10—250	3,646	3,480
1	1	Clerical Officer (woman) (5)	£80—5—120 £120—£7 10s.—£180	259	247
2	2	Clerks, Special Class (6)	47s. 7d.—2s. 6d.—65s. 1d. a week (inclusive)	367	370
1	1	Girl Messenger (7)	13s. to 26s. a week (inclusive) according to age.	62	50
19	19		£	6,039	5,804

(1) Receives an allowance of £50 while in charge of the Branch, and an allowance of £50 as Clerk of the Codes.
(2) Each receives an allowance of £35 for Telegraph Duties.
(3) Includes one Temporary Clerk who receives an allowance of £20 for Telegraph Duties.
(4) Nine each receive an allowance of £20 for Telegraph Duties.
(5) Receives an allowance of £20 for Telegraph Duties.
(6) One receives an allowance of £20 for Telegraph Duties.
(7) Appointment on temporary basis.

No. 7.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1933.	Numbers. 1 April 1934.	SALARIES, WAGES, AND ALLOWANCES—*continued.*		1934-35.	1933-34.
		TYPING BRANCH.		£	£
1	1	Chief Superintendent - - -	£200—£7 10*s.*—£230	279	283
3	3	Superintendents - - - -	£150—£7 10*s.*—£180	734	717
25	26	Shorthand Typists (1) (2) - - -	28*s.* a week—2*s.* 6*d.*—46*s.* a week.	4,235	4,093
26	27	Typists (3) (4) - - - -	22*s.* to 28*s.* a week, according to age—2*s.*—36*s.* a week.	3,385	3,205
2	2	Hectographists (5) - - - -	36*s.* 8*d.*—2*s.*—48*s.* 8*d.* a week (inclusive).	256	257
3	3	Girl Messengers (6) - - - -	13*s.* to 26*s.* a week (inclusive), according to age.	146	170
60	62		£	9,035	8,725

(1) Includes one Temporary Shorthand-Typist.
(2) One receives an allowance of £75 as Assistant to the Private Secretary to the Secretary of State; one an allowance of 5*s.* a week for supervisory duties; two an allowance of 5*s.* a week each in compensation for late additional duty. An allowance of £5 is paid to a Shorthand-Typist for relieving the Assistant to the Private Secretary.
(3) Includes seven Temporary Typists.
(4) Four each receive an allowance of £10 for telegraph duties.
(5) Paid as Grade III Temporary Women Clerks. Scale fluctuates in accordance with Treasury Circular of 26th August 1927.
(6) Appointments on temporary basis.

		MISCELLANEOUS OFFICERS, &c.			
1	1	Railway Adviser and Government Director of Indian Railway Companies (1) - -	£1,000—50—1,200	£ 204	£ 203
1	1	Assistant Government Director of Indian Railway Companies (2) - - -	£750—25—800	945	936
1	—	Librarian (3) - - - - -	£600	731	305
1	—	Assistant Librarian - - -	£400	—	211
—	1	Keeper of Oriental Printed Books and MSS (4) - - - - -	£500	628	422
1	1	Sub-Librarian - - - -	£300	391	388
1	1	Clerical Officer employed in the Library (man) - - - - - -	£80— 5—100 £100—10—120 £120—15—150 £150—10—250	324	315
1	1	Clerical Officer employed in the Library (woman) - - - - -	£80—5—120 £120—£7 10*s.*—£180	249	244
1	1	Clerk, Oriental Side, Library (5) - -	£100—10—200	380	347
1	1	Clerk, Unestablished, Library - -	£150—10—250	277	262
1	1	President, Medical Board, India Office, and Medical Adviser to Secretary of State (6) - - - - -	£600	752	747
1	1	Member of the Medical Board (6) - -	£450	589	584
1	1	Additional Member of Medical Board (6) -	£145 10*s.* (inclusive)	147	146
1	1	Clerical Assistant to the Medical Adviser (7)	£100—10—180	291	285
1	1	Legal Adviser and Solicitor to the Secretary of State (8) - - - -	£1,320	1,472	793
1	1	Assistant Solicitor - - - -	£450—25—600	617	759
1	1	Professional Legal Clerk, Legal Adviser and Solicitor's Department - -	£230—15—305 £305—20—400	318	367
1	1	Clerical Officer employed in the Legal Adviser and Solicitor's Department -	£200—10—250	318	304
1	1	Surveyor and Clerk of the Works - -	£400—15—500	562	541
1	1	Information Officer (6) - - -	(9) £900—50—1,100 (inclusive).	1,079	992
1	1	Assistant to the Information Officer (10) -	£300—15—400	628	623
20	19		£	10,902	9,774

(1) Duties performed by a Principal with an allowance of £200. (See Correspondence Department (page 89).)
(2) Scale personal to present incumbent.
(3) The post of Librarian has remained unfilled since 1st September 1933.
(4) New post. Post of Assistant Librarian at present in abeyance.
(5) Present incumbent is paid as a Clerical Officer; and receives an Expatriation allowance of £50 without bonus, abated at present by 5 per cent.
(6) Non-pensionable appointment.
(7) Inclusive salary not to be less than £205 a year with periodical increments.
(8) Salary personal to present incumbent, who holds the post on an unestablished basis. For the period 1st June 1933 to 11th November 1933 the duties of the post were performed by an officer on deputation, paid by the High Commissioner for India.
(9) Reduced by 7½ per cent. at £900 and £950 and by 10 per cent. at £1,000 onwards. The estimated remuneration for 1934-35 assumes that one-half of this reduction only will obtain as from 1st July 1934.
(10) Post held by a Higher Clerical Officer, with an allowance of £100.

No. 7.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1933.	Numbers. 1 April 1934.			1934-35.	1933-34.
		SALARIES, WAGES, AND ALLOWANCES—*continued.*			
		OFFICE KEEPERS AND MESSENGERS.		£	£
1	1	Head Office Keeper	£200—10—260 With apartments.	344	341
1	1	Second Office Keeper(1)	£150—5—175	249	246
4	3	Messengers, First Class(2)	£105—£2 10s.—£120 (with uniform)	388	623
13	13	Messengers(3)	£90—5—130 (with uniform)	2,398	2,358
42	43	Unestablished Messengers(4)	29s.—1s.—34s. a week (with uniform)	5,808	5,682
61	61		£	9,187	9,250
		HOUSEKEEPER, HOUSEMAIDS AND CHARWOMEN.			
1	1	Housekeeper	£120 With apartments	174	172
30	30	Housemaids(1)	18s. a week	2,140	2,111
6	6	Charwomen	18s. a week	430	442
37	37		£	2,744	2,725
28	30	ARTIFICERS AND LABOURERS EMPLOYED AT THE INDIA OFFICE	At varying rates, based on wages paid by H.M. Office of Works	6,623	5,358
1	1	CASUAL ASSISTANCE(1), OVERTIME AND SUNDAY PAY	—	520	505

(1) Present incumbent is paid a salary of £180.

(2) In addition to their salaries, these Messengers receive the following allowances:—One £40 for attendance on the Secretary of State; one £15 and one £10 as Hall Porters.

(3) One receives £5 for assisting the Keeper of Military Records.

(4) Eight employed on Record duties are paid on the scale 34s.—1s.—38s. a week; and one receives £5 for assisting the Keeper of Records, Accountant-General's Department.

(1) One receives allowance of £2 a year as Resident Housemaid.

(1) Cost of Temporary Clerks and Typing Staff blocking vacancies on the Permanent Establishment for 1933–34 (£2,219) and estimated cost for 1934–35 (£2,342) included under appropriate departments.

CONTINGENCIES OF THE INDIA OFFICE.	1934-35.	1933-34.	INCREASE.	DECREASE.
	£	£	£	£
Rates and Taxes	4,170	4,115	55	—
Repairs, Furniture, and Fittings	1,995	1,933	62	—
Coal and Firewood	900	907	—	7
Gas and Electric Lighting and House Articles	1,440	1,226	214	—
Postage and Inland Telegrams	960	908	52	—
Travelling Expenses	200	187	13	—
Newspapers, Books, Parliamentary Papers, &c.	1,170	1,160	10	—
Advertisements	600	644	—	44
Telephones	1,150	1,193	—	43
Messengers' Uniforms	300	258	42	—
Messengers' Allowances for Night Watching	330	329	1	—
Miscellaneous	1,335	1,177	158	—
£	14,550	14,037	607	94
NET INCREASE			£513	

No. 7.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

OFFICE OF AUDITOR.

SALARIES AND ALLOWANCES under the Government of India Act, sec. 27.

Numbers. 1 April 1933.	Numbers. 1 April 1934.			1934-35.	1933-34.
				£	£
1	1	Auditor(1)	—	1,638	1,271
1(2)	1	Assistant to the Auditor	£850—25—1,000	1,129	1,346
4	4	Superintending Executive Officers (3)	£550—20—700	3,230	3,305
6	6	Higher Executive Officers(4)	£400—15—500	3,549	3,548
6	7(5)	Executive Officers (Training Grade) (men)	£100—10—130 £130—15—400	1,843	1,926
1	1	Executive Officer (Training Grade) (woman)	£100—10—300	288	273
12	12	Clerical Officers (men)(6)	£80—5—100 £100—10—120 £120—15—150 £150—10—250	3,386	3,085
1	1	Clerical Officer (woman)	£80—5—120 £120—£7 10*s.*—£180	249	239
1	1	Clerk, Special Class	47*s.* 7*d.*—2*s.* 6*d.*—65*s.* 1*d.* a week (inclusive).	171	172
1	1	Comptometer Operator(7)	28*s.* a week—2*s.*—36*s.* a week.	129	130
1	1	Girl Messenger(8)	13*s.* to 26*s.* a week (inclusive) according to age.	44	39
35	36		£	15,656	15,334
			INCREASE	£322	

(1) Salary £1,200, with allowance of £300.
(2) Incumbent paid on old scale of £800—50—1,000, and received personal allowance of £200.
(3) Two are paid on the scale of Senior Clerks (Old Establishment), viz., £550—20—750.
(4) One receives an allowance of £100 for Audit of the Accounts of the Guaranteed Railway Companies.
(5) Includes one supernumerary to Establishment, to be absorbed on the occurrence of a vacancy.
(6) One receives an allowance of £4 for special duties.
(7) Present incumbent graded as Established Typist.
(8) Appointment on temporary basis.

(2814) Ps. 1066 Wt. P. 74—1185 200 5.34 L.O.P.

EAST INDIA (HOME ACCOUNTS)

HOME ACCOUNTS

OF THE GOVERNMENT OF INDIA

India Office,
17th May 1935.

S. F. STEWART,
Under Secretary of State for India

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EAST INDIA (HOME ACCOUNTS).

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1933-34.

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No. 1.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE 1st April 1933 to

RECEIPTS.

	£	s.	d.	£	s.	d.
REVENUE.						
TAXES ON INCOME:						
Refund of costs in an appeal case - - - - - -				30	3	6
RAILWAYS:						
STATE RAILWAYS:						
Bengal-Nagpur Railway: Dividends on Government holding in the Company's Stock - - - - - -	188	8	8			
SUBSIDIZED COMPANIES:						
Rohilkund and Kumaon Railway:						
Government share of surplus profits from 1st April 1932 to 31st March 1933 - - - - - -	7,655	7	1			
				7,843	15	9
Carried forward - - - - £				7,873	19	3

IN COUNCIL OF INDIA, on account of the CENTRAL GOVERNMENT OF INDIA, from 31st March 1934.

DISBURSEMENTS.

EXPENDITURE.

				£	s.	d.
CUSTOMS:						
Contribution to the International Customs Tariffs Bureau, 1933–34					338	11 2
TAXES ON INCOME:						
Expenditure in connection with appeals from India					1,540	18 0
FOREST:						
Subscription of Forest Research Institute, Dehra Dun, to International Union of Forest Research Organisations (1934)					7	2 3
RAILWAY REVENUE ACCOUNT:						
STATE RAILWAYS—INTEREST ON DEBT, &c. (*see* Details on page 25):	Interest. £ s. d.			Management of Railway Specific Debt. £ s. d.		
Bombay Baroda and Central India Railway	385,083	11	0	3,767	1	5
Burma Railways	37,499	9	9	375	0	0
East Indian Railway	1,760,984	15	0	7,972	2	8
Eastern Bengal Railway (including Bengal Central Railway)	125,871	1	2	356	5	6
Great Indian Peninsula Railway	965,182	4	1	2,839	8	0
Indian Midland Railway	18,364	18	0	157	8	3
Madras Railway	362,193	10	2	268	8	3
Oude and Rohilkund Railway	315,995	18	3	3,187	7	2
Scinde Punjab and Delhi Railway	367,148	6	2	778	14	0
South Indian Railway	146,635	6	2	1,417	17	1
	4,484,958	19	9	21,119	12	4
	21,119	12	4			
Interest at 3·3252 per cent. on a sum of £55,720,115 taken as Capital Outlay in this Country to 31st March 1917 on State Railways, and at 5·84876 per cent. on £39,146,435 8*s.* 9*d.* taken as Capital Outlay from 1st April 1917 to 31st March 1934	4,142,386	6	5			
				8,648,464	18	6
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:						
Assam-Bengal Railway	79,390	10	0			
Bengal-Nagpur Railway	256,190	0	0			
Bengal and North-Western Railway (Tirhoot Railway)	76,250	0	0			
Ditto Ditto Sinking Fund	4,075	16	2			
Bombay Baroda and Central India Railway	94,998	8	2			
Madras and Southern Mahratta Railway	282,537	10	0			
South Indian Railway	145,512	13	4			
				938,954	17	8
STATE RAILWAYS—WORKING EXPENSES:						
Rental paid to the South Behar Railway Company	30,000	0	0			
Subscription to International Railway Congress	293	15	0			
Furlough Pay and allowances of officers on leave from India	964	6	6			
Miscellaneous charges	0	3	2			
	31,258	4	8			
MISCELLANEOUS RAILWAY EXPENDITURE:						
Pensions of former employees in London Offices of East Indian Railway and Great Indian Peninsula Railway	146	1	3			
Pensionary charges of Military Officers in respect of Railway employment	11,544	7	8			
Pay, &c., of Railway expert from England	250	0	0			
Miscellaneous charges	30	17	10			
				43,229	11	5
						9,630,649 7 7
POSTS AND TELEGRAPHS REVENUE ACCOUNT:						
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:						
Payments under the Postal arrangement with the Lords of His Majesty's Treasury:						
For 1933-34				28,000	0	0
Miscellaneous expenditure				289	0	0
						28,289 0 0
Carried forward					£	9,660,824 19 0

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India

	£	s.	d.	£	s.	d.
Brought forward - -				7,873	19	3
RECEIPTS—*continued.*						
REVENUE—*continued.*						
INTEREST:						
Interest realised from investment of Cash Balance - -	94,514	14	7			
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government - - - -	3,675	0	0			
Interest, &c., on Gold Standard Reserve holding appropriated to Revenue - - - - - -	334,590	15	7			
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland, &c.	332	0	11			
Fees on transfers of East Indian Railway Company's Debenture Stock - - - - - - - - -	201	13	3			
				433,314	4	4

Details of charge of £14,116,646 17*s.* 10*d.* for INTEREST ON LOANS contracted in England, &c., included under INTEREST ON ORDINARY DEBT on opposite page.

	£	s.	d.	£	s.	d.
Interest and Discount on Loans contracted in England:—						
India 5 per cent. Stock (1942-47) - - - - -	539,481	4	10			
India 5½ per cent. Stock (1936-38) - - - - -	1,036,983	16	5			
India 4½ per cent. Stock (1950-55) - - - - -	1,933,679	5	7			
India 4½ per cent. Stock (1958-68) - - - - -	815,839	2	4			
India 3½ per cent. Stock - - - - - -	3,102,787	14	5			
India 3 per cent. Stock - - - - - -	2,310,465	3	6			
India 2½ per cent. Stock - - - - - -	288,472	11	6			
India 4 per cent. Stock (1948-53) - - - - -	186,951	6	9			
India 6 per cent. Bonds (1933-34) - - - - -	412,312	12	8			
India 6 per cent. Bonds (1933-35) - - - - -	84,589	9	0			
India 6 per cent. Bonds (1935-37) - - - - -	717,150	0	0			
				11,428,712	7	0
Interest portion of Annuities created in purchase of Railways (*see* details on page 24):—						
East Indian Railway - - - - - -	658,709	6	8			
Eastern Bengal Railway - - - - - -	71,075	18	3			
Great Indian Peninsula Railway - - - - -	447,631	6	10			
Madras Railway - - - - - -	271,015	7	8			
Scinde Punjab and Delhi Railway - - - - -	231,321	11	1			
				1,679,753	10	6
Interest on outstanding liabilities of Railway Companies taken over on purchase or termination of Contract:—						
Burma Railways 3 per cent. Debenture Stock - - -	37,499	9	9			
East Indian Railway Irredeemable 4½ per cent. Debenture Stock -	64,576	2	4			
" Do. 3 per cent. new Debenture Stock - -	239,991	16	11			
Do. 3½ per cent. Debenture Stock - - -	244,988	15	9			
Do. 4½ per cent. Debenture Stock, 1935-55 -	157,497	18	8			
Eastern Bengal Railway Irredeemable 4 per cent. Debenture Stock -	13,946	6	0			
Great Indian Peninsula Railway Irredeemable 4 per cent. Debenture Stock - - -	108,057	19	10			
Do. 3½ per cent. Debenture Stock -	122,497	11	7			
South Indian Railway Irredeemable 4½ per cent. Debenture Stock -	19,124	19	6			
				1,008,181	0	4
				£14,116,646	17	10

Carried forward - - £ 441,188 3 7

on account of the Central Government of India, from 1st April 1933 to 31st March 1934—*continued.*

	£ s. d.	£ s. d.	£ s. d.
Brought forward -		- -	9,660,824 19 0
DISBURSEMENTS—*continued.*			
EXPENDITURE—*continued.*			
INTEREST ON ORDINARY DEBT:	£ s. d.	£ s. d.	
Total Interest on Loans contracted in England and on outstanding Liabilities of Railway Companies taken over on purchase or termination of Contract. (For details *see* opposite page) -	14,116,646 17 10		
Deduct—Chargeable to State Railways—Interest on Debt (*see* page 5) - -	*8,627,345 6 2*		
		5,489,301 11 8	
Difference between par value and cost price of India 6 per cent. Bonds (1933-34 and 1933-35) purchased for cancellation - - - -		193,615 9 0	
Management of Debt - - - - - -	93,481 15 0		
Deduct—Chargeable to State Railways—Management of Railway Specific Debt (see page 5) - - - - -	*—21,119 12 4*		
		72,362 2 8	
Expenses in connection with issue of 4 per cent. Stock (1948–53) - - -		188,913 5 0	
" " " $3\frac{1}{2}$ " " (1954–59) - - -		149,711 0 0	
Expenses in connection with redemption of 6 per cent. Bonds - - -		769 0 9	
Cost of advertisement and postages, 4 per cent. Stock (1948–53) - - -		1,842 3 5	
" " " $3\frac{1}{2}$ " " (1954–59) - - -		1,939 17 7	
Stamp duty on Transfers and Powers of Attorney, &c. - - - -		15,287 6 2	
			6,113,741 16 3
INTEREST ON OTHER OBLIGATIONS:			
Interest on balance of the Indian Military Widows' and Orphans' Fund - -		21,971 6 4	
Interest on balance of Superior Services (India) Family Pension Fund - -		20,996 3 5	
Bengal and North-Western Railway: 5 per cent. Debenture Stock: Discount Sinking Fund - - - - - - - - -		508 13 7	
			43,476 3 4
GENERAL ADMINISTRATION:			
England.	£ s. d.		
Salaries of the Permanent Under Secretary of State, Deputy Under Secretary of State, Assistant Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State in Council of India - - -	185,475 6 5		
Law Charges - - - - - - -	144 0 8		
Postage and telegrams to India and other places abroad - -	7,677 13 4		
Contributions towards National Health Insurance, Unemployment Insurance and Contributory Pensions - - - -	729 7 3		
Office Contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements and petty charges - - - - - -	14,077 4 1		
Miscellaneous expenditure - - - - - -	293 0 11		
	208,396 12 8†		
Deduct—Contribution by His Majesty's Treasury - -	*101,210 0 0*		
		107,186 12 8	
India.			
Heads of Provinces (including Governor-General), &c.:			
Leave allowance of Member of Executive Council - -	994 1 9		
Voyage and equipment allowance of new Finance Member -	467 0 0		
Leave allowance of Surgeon to the Viceroy - - -	318 14 1		
Pay of Acting Resident at Aden - - - -	368 6 3		
Moiety of cost of car for Resident at Aden and of expenses in connection with Aden Residency - - - -	430 12 5		
Miscellaneous expenditure - - - - -	13 14 11		
Secretariat and Headquarters Establishments:	2,592 9 5		
Leave allowances, &c. - - - - - -	459 2 11		
Miscellaneous: Indian Civil Service (Examination expenses) and miscellaneous expenditure - - - - -	3,264 17 10		
		6,316 10 2	
			113,503 2 10
AUDIT:			
England:			
Salaries of Auditor and Assistants, under the Government of India Act, s. 27 -		15,250 15 2	
	£ s. d.		
Deduct—Contribution by His Majesty's Treasury - -	*3,139 0 0*		
Portion charged to the High Commissioner for India	*7,250 0 0*		
		10,389 0 0	
			4,861 15 2
JUSTICE: Moiety of salaries of members of Judicial Committee of the Privy Council and legal expenses - - - - - - - -		- - -	3,580 0 10
JAILS AND CONVICT SETTLEMENTS:			
Pay of officers on leave from India and miscellaneous expenditure - -		- - -	449 14 5
Carried forward -		- - £	15,940,437 11 10

† The Commission paid to the Brokers to the Secretary of State on the purchase or sale of securities on account of the Gold Standard Reserve, Paper Currency Reserve, Investments from Treasury Balance, &c., amounting in 1933–34 to £11,486 19s. 6*d.*, has been adjusted under the appropriate heads as part of the cost price or sale proceeds of the securities.

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India

			£	s.	d.
Brought forward			441,188	3	7
RECEIPTS—*continued.*					
REVENUE—*continued.*					
POLICE:					
Contribution from Imperial Government in respect of Aden Permanent Armed Police for 1933–34			8,000	0	0
MEDICAL:					
Contribution by Imperial Government towards cost of civil hospital at Aden for 1933–34	1,500	0	0		
Adjustment of pay of an officer	78	5	1		
			1,578	5	1
MISCELLANEOUS DEPARTMENTS:					
Miscellaneous receipt			1	0	0
CIVIL WORKS:					
Contribution by Imperial Government as rent of buildings at Aden for 1933–34			500	0	0
SUPERANNUATION ALLOWANCES AND PENSIONS:					
Widows' Funds of the Home Establishment of the East India Company: Dividends, Adjustment of Income Tax, &c.			2,142	12	7
Subscriptions in respect of the India Office Provident Fund			426	11	5
Subscriptions in respect of the—	£	s.	d.		
Bengal Military Orphan Society	107	0	4		
Bengal Military Fund	88	2	2		
Madras Military Fund	150	15	0		
Bombay Military Fund	74	6	7		
			420	4	1
Subscriptions and Donations: Indian Civil Service Family Pensions			648	17	0
			3,638	5	1
Carried forward		£	454,905	13	9

on account of the Central Government of India, from 1st April 1933 to 31st March 1934—*continued.*

	£ s. d.	£ s. d.
Brought forward		15,940,437 11 10
DISBURSEMENTS—*continued.*		
EXPENDITURE—*continued.*		
POLICE: Examination expenses, &c., in connection with appointments to the Police Service		211 18 8
PORTS AND PILOTAGE: Pay of Officers on leave from India		1,327 10 9
ECCLESIASTICAL: Miscellaneous expenditure		66 16 11
POLITICAL:		
Moiety of expenditure in connection with the Consulate at Nakawn Lampang and the Vice-Consulate at Chiengmai, Siam, and of maintenance of buildings, &c., at Chiengmai Consulate (1931-32)	1,207 1 8	
Contribution to Diplomatic and Consular Establishments in Persia and to the Consulates at Jeddah and Momein	1,687 10 0	
Contribution to expenses of the Consulate at Chiengmai, Siam	1,000 0 0	
Pay of Consul-General at Kashgar	1,870 11 11	
Pay, &c., of Officers on leave	2,129 15 1	
Miscellaneous expenditure	2,862 4 2	
		10,757 2 10
FRONTIER WATCH AND WARD:		
Pay and allowances of Officers on leave from India and miscellaneous expenditure		1,284 16 2
SCIENTIFIC DEPARTMENTS:		
Expenses attending the preparation of "Fauna Indica"	1,391 14 6	
Contingent expenses of the India Museum Collection at Kew	723 0 0	
Pay of Officers on leave from India	121 4 5	
Miscellaneous expenditure	160 0 0	
		2,395 18 11
MEDICAL:		
Cost of the maintenance of a Lunatic at the Coton Hill Hospital, Stafford		103 15 0
PUBLIC HEALTH:		
Contributions towards International Bureau of Public Health	1,273 13 11	
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board	125 0 0	
Expenses at Jeddah in connection with the Indian Pilgrimage	4,175 18 10	
Miscellaneous expenditure	0 18 6	
		5,575 11 3
AVIATION:		
Balance of cost of Mooring Tower at Karachi	4,934 10 9	
Contribution to the International Commission for Air Navigation and expenses	630 8 1	
Share of salary and allowances of officer in charge of Civil Aerodrome, Karachi	528 0 0	
		6,092 18 10
MISCELLANEOUS DEPARTMENTS:		
Expenditure of the India Office Library	1,894 17 3	
Expenditure of the Record Department of the India Office	410 18 5	
Grant to the Royal Asiatic Society	210 0 0	
Grant in aid of the publication of the "Encyclopædia of Islam"	400 0 0	
		2,915 15 8
CIVIL WORKS:		
Contribution to the British Standards Institution	550 0 0	
Miscellaneous expenditure	24 0 2	
		574 0 2
TERRITORIAL AND POLITICAL PENSIONS:		
Members of the Family of the late Maharajah Duleep Singh	6,916 13 4	
Members of the Bengal Nizamut Family	468 6 8	
		7,385 0 0
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Pensions for Distinguished and Meritorious Services	974 16 2	
Pensions, &c., on retirement of Officers of the following classes:—		
India Office:	£ s. d.	
Superannuation	35,680 16 5	
Compensation (on reduction of staff)	2,500 18 6	
Compassionate and Injury	1,834 13 2	
Gratuities under the Superannuation Act, 1909	5,519 6 9	
	45,535 14 10	
Judges of the High Courts in India	125 13 9	
Indian Civil Service	1,106 13 4	
Military and Marine Officers in respect of Civil employment	67,702 19 7	
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed	2,085 14 3	
Pensions payable in respect of the India Office Provident Fund	7,706 17 6	
Compassionate and Miscellaneous Pensions	399 14 0	
Gratuities: Civil	750 0 0	
Pensions and Allowances payable in respect of—	£ s. d. 126,388 3 5	
Bengal Military Orphan Society	40,294 8 1	
Bengal Military Fund	53,409 2 3	
Madras Military Fund	81,713 1 0	
Bombay Military Fund	50,367 17 7	
Madras Medical Fund	15,639 4 9	
Indian Navy Fund	5,083 14 5	
	246,507 8 1	
		372,895 11 6
Carried forward	£	16,352,024 8 6

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -				454,905	13	9
RECEIPTS—*continued.*						
REVENUE—*continued.*						
STATIONERY AND PRINTING:						
Miscellaneous receipts - - - - - - - -				278	11	11
MISCELLANEOUS:						
Receipts from His Majesty's Foreign Office on account of excess cost of Diplomatic and Consular Establishments in Persia (balance for 1930–31 and advance for 1931–32) -	16,707	0	0			
Receipts in respect of divisible expenditure at Aden - -	5,551	4	1			
Receipt from Inland Revenue Department as allowance in respect of Income Tax assessments made at the India Office -	2,000	0	0			
Miscellaneous receipts in aid of the India Office - -	503	5	2			
Miscellaneous Home Receipts - - - -	466	19	7			
				25,228	8	10
DEFENCE SERVICES: EFFECTIVE:						
ARMY:						
I. FIGHTING SERVICES:						
Imperial Government's contribution towards the Defence of India - - - - - - - -	1,500,000	0	0			
Amount received from the Imperial Government in respect of—						
Capitation rate payable on account of Indian Regiments lent for service in the Colonies - - - -	46,024	18	1			
Consolidated Clothing Allowances, 1932–33 - -	1,011	16	2			
Voyage Pay of Officers moved in Imperial interests -	3,000	0	0			
Leave pay contribution - - - - -	6,040	19	11			
Adjustment of advances on account of—						
Marriage Allowances and Allotments (1932–33) - -	6,994	16	1			
National Health Insurance (1932) - - -	632	0	0			
Contributory Pensions Act (1932) - - -	1,896	0	0			
Other Receipts:						
Discharge Purchase Money - - - - -	499	15	0			
Pension Act contributions in respect of British soldiers -	538	5	1			
Recoveries of over-issues in previous years of pay, &c. -	1,240	16	3			
Carried forward - £	1,567,879	6	7			
Carried forward - - - £				480,412	14	6

on account of the Central Government of India, from 1st April 1933 to 31st March 1934—*continued.*

					£	*s.*	*d.*
Brought forward							16,352,024 8 6
DISBURSEMENTS—*continued.*							
EXPENDITURE—*continued.*							
STATIONERY AND PRINTING:				£	*s.*	*d.*	
Stationery, Printing, and Bookbinding for the India Office, &c.				7,132	14	4	
Deduct—Contribution by His Majesty's Treasury				*3,496*	*0*	*0*	
							3,636 14 4
MISCELLANEOUS:							
Contribution towards Expenses of the Secretariat of the League of Nations				103,772	16	11	
League of Nations Assembly and Committees				2,349	6	8	
International Labour Conference				891	5	3	
World Economic Conference				2,141	10	6	
International Conference on Disarmament				3,892	10	1	
Round Table Conference (No. 3)				71	4	9	
Joint Select Committee (Indian Delegation)				15,328	8	7	
" " " (Burma Delegation)				1,136	16	3	
Sum placed at the disposal of the Secretary of State for India for Secret Service				8,500	0	0	
Contribution towards the School of Oriental Studies				1,125	0	0	
Relief and repatriation of destitute Indians				2,437	4	9	
Commission on pensions and leave allowances paid abroad				498	4	11	
Books and Newspapers supplied to India				374	4	7	
Cost of insignia of Indian Orders				742	3	7	
Charges for actuarial work performed for the India Office				415	0	0	
Pay and expenses of Officers specially employed				1,446	18	2	
Contribution to International Copyright Union				158	7	6	
Contribution to International Relief Union				2,506	7	11	
Sundry items				1,142	9	1	
							148,929 19 6
TOTAL CIVIL EXPENDITURE							16,504,591 2 4
DEFENCE SERVICES: EFFECTIVE:							
ARMY:							
I. FIGHTING SERVICES:				£	*s.*	*d.*	
Payments to the War Office in respect of H.M.'s British Forces serving in India: For the year 1933–34				1,250,000	0	0	
Discharge Gratuity and Deferred Pay of British Troops:							
Payments to the War Office:		£	*s.*	*d.*			
For the year 1933–34		42,000	0	0			
" " 1932–33		1,172	19	3			
Payments to N.C.O.'s &c., formerly on the Indian Unattached List		935	0	0			
					44,107	19	3
Pay and allowances, &c. of British soldiers attending Vocational Courses					21,387	19	1
Furlough allowances of British Regiments serving in India:		£	*s.*	*d.*			
Officers		86,160	3	2			
Other ranks		59,593	8	3			
					145,753	11	5
Furlough allowances: Indian Army: Regimental					218,195	17	3
National Health Insurance:		£	*s.*	*d.*			
Advances for year 1933		28,650	0	0			
" " 1934		9,700	0	0			
					38,350	0	0
Unemployment Insurance:		£	*s.*	*d.*			
Contribution for the year 1933–34		90,000	0	0			
Balance, 1932–33		6,925	18	5			
					96,925	18	5
Payment to Ministry of Health under the Contributory Pensions Act, 1925 (of which a moiety is recovered from issues of pay)					115,050	0	0
Marriage allowances and allotments:		£	*s.*	*d.*			
British Troops		249,191	3	1			
Indian Army		25,792	16	8			
					274,983	19	9
Consolidated Clothing Allowances (1932–33)					745	12	8
Pay and allowances of Second Lieutenants on appointment					12,274	3	6
Fighting units: Miscellaneous					2,016	5	2
						2,219,791	6 6
Carried forward				£		2,219,791	6 6 16,504,591 2 4

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India

			£	s.	d.
		Brought forward - -			480,412 14 6
		RECEIPTS—*continued.*			
		REVENUE—*continued.*			
DEFENCE SERVICES: EFFECTIVE—*continued.*					
ARMY—*continued.*					
		Brought forward - -	1,567,879	6	7
II. ADMINISTRATIVE SERVICES:					
Educational Establishments:					
Fees, &c., received in respect of Cadets at the Royal Military College, Sandhurst - - - - -			3,443	15	0
Medical Services:					
Refund by War Office of charges in respect of Lodging, Fuel and Light on account of I.M.S. Officers at the R.A.M.C. College, Millbank - - - -			1,189	15	10
Recoveries of over-issues in previous years of pay, &c.:	£	s. d.			
Educational - - - - -	36	19 7			
Arsenals - - - - -	34	11 2			
Medical - - - - -	107	0 5			
Miscellaneous Services - - -	53	4 0			
			231	15	2
Hospital stoppages recovered from officers on leave - -			294	0	11
Contribution by the Imperial Government for the year 1933–34 in respect of the Military Attaché at Meshed - -			950	0	0
IV. STAFF:					
Recoveries of over-issues in previous years of pay, &c. -			95	17	1
V. PURCHASE AND SALE OF STORES:					
Stores brought from India with troops:	£	s. d.			
Clothing - - - -	9,097	15 5			
Ordnance - - - -	29,539	15 8			
			38,637	11	1
VI. SPECIAL SERVICES:					
Recoveries and adjustments of payments in previous years to Surplus Officers of the Indian Army - - -			2,117	7	11
VII. TRANSPORTATION AND MISCELLANEOUS:					
Miscellaneous Receipts in connection with transport of troops - - - - - - - -			1,087	15	2
Miscellaneous Receipts in connection with concession passages - - - - - -			5,501	5	0
					1,621,428 9 9
		Carried forward - - £			2,101,841 4 3

on account of the Central Government of India, from 1st April 1933 to 31st March 1934—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							2,219,791	6	6	16,504,591	2	4
DISBURSEMENTS—*continued.*												
EXPENDITURE—*continued.*												
DEFENCE SERVICES: EFFECTIVE—*continued.*												
ARMY—*continued.*												
II. ADMINISTRATIVE SERVICES:												
Educational:												
Training Establishments:												
Furlough allowances: Officers	24,742	12	9									
" " Other ranks	100	14	1									
Miscellaneous	700	0	0									
				25,543	6	10						
Army Education:												
Furlough allowances: Officers	2,261	19	10									
" " Other ranks	2,022	5	5									
Miscellaneous	4,112	10	9									
				8,396	16	0						
Supply and Transport:												
Indian Army Service Corps: Furlough allowances: Officers				51,169	5	0						
" " " " Other ranks				29,337	9	8						
" " Miscellaneous				176	3	7						
							80,682	18	3			
Remount Depots:												
Furlough allowances: Officers				2,426	16	11						
" " Other ranks				599	8	4						
Miscellaneous				—								
							3,026	5	3			
Veterinary:												
Furlough allowances: Royal Army Veterinary Corps: Officers				2,872	19	0						
" " " " Other ranks				—								
Miscellaneous				—								
							2,872	19	0			
Arsenals:												
Furlough allowances: Indian Army Ordnance Corps, &c.:												
Officers				9,224	3	8						
Other ranks				25,586	10	1						
Miscellaneous				16	8	2						
							34,827	1	11			
Medical Services:												
Furlough allowances: Royal Army Medical Corps				17,761	5	11						
" " Indian Medical Service, &c.				46,307	14	7						
" " Indian Medical Department				6,561	14	7						
Sterling Overseas Pay: Indian Medical Service				31,388	6	0						
Pay, &c., of Lieutenants on appointment to the I.M.S.				13,627	16	0						
Cost of medical treatment of officers on leave				2,407	0	6						
Miscellaneous expenditure				672	3	10						
							118,726	1	5			
Miscellaneous Administrative Services:												
Furlough allowances				8,809	10	4						
Miscellaneous expenditure				1,491	3	7						
							10,300	13	11			
III. MANUFACTURING ESTABLISHMENTS:												
Furlough allowances and miscellaneous expenditure:												
Ordnance and Clothing Factories				655	17	4						
Grass Farms				2,030	13	4						
Medical Depôts and Workshops				1,784	4	8						
Dairy Farms				409	14	4						
							4,880	9	8			
IV. STAFF:												
Indian Orderlies to His Majesty the King				1,852	15	3						
Furlough allowances:	£	s.	d.									
Army Headquarters: Officers	13,463	18	0									
" " Other ranks	2,368	8	4									
Commands: Officers	11,750	4	7									
" Other ranks	3,793	6	4									
Districts and Brigades: Officers	24,285	19	0									
" " Other ranks	7,058	15	3									
				62,720	11	6						
Sterling Overseas Pay				4,143	4	11						
Miscellaneous expenditure				50	0	1						
							68,766	11	9			
V. PURCHASE AND SALE OF STORES:												
Stores taken to India with Troops: Clothing				11,211	1	6						
Ordnance				30,138	10	1						
							41,349	11	7			
VII. TRANSPORTATION AND MISCELLANEOUS:												
Sea Transport charges				392,820	12	0						
Concession Passages				23,863	2	10						
Military charges for Aden: Contribution to Imperial Govt., &c.				115,500	0	0						
Embarkation and Transport Staff:	£	s.	d.									
Furlough Allowances: Officers	207	6	6									
" " Men	842	6	0									
Miscellaneous	102	15	6									
				1,152	8	0						
Land Transport Charges				2,485	6	2						
Miscellaneous expenditure				1,151	5	10						
							536,972	*14*	*10*			
Carried forward							3,156,136	16	11	16,504,591	2	4

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India

					£	s.	d.
Brought forward							2,101,841	4	3
RECEIPTS—*continued.*									
REVENUE—*continued.*									
DEFENCE SERVICES: EFFECTIVE—*continued.*									
ROYAL AIR FORCE:									
Stores brought from India with Airmen:					£	s.	d.		
Clothing					222	6	0		
Ordnance					119	16	2		
Consolidated Clothing Allowances of Airmen returning from India: 1932					522	7	0		
Fees in respect of cadets at Cranwell College					375	0	0		
Miscellaneous receipts					55	5	8		
								1,294	14	10
MARINE:									
Miscellaneous receipts								375	11	5
MILITARY ENGINEER SERVICES:									
Miscellaneous receipts								4	2	7
DEFENCE SERVICES: NON-EFFECTIVE:									
ARMY:									
Recoveries from the War Office in respect of Retired Pay, &c., of Indian Troops, &c., lent to it:				£	s.	d.			
For the year 1933–34				211,414	0	0			
Adjustments: 1927–28				*—379*	*0*	*0*			
1928–29				*—961*	*0*	*0*			
1929–30				*—745*	*0*	*0*			
1930–31				7,390	0	0			
1931–32				11,959	0	0			
1932–33				4,973	0	0			
							233,651	0	0		
Other pensionary contributions							874	9	7		
Subscriptions towards Indian Military Service Family Pensions							52,167	11	7		
Recoveries from Civil Revenues in respect of pensions charged to Military Services in previous years							7,433	8	9		
Adjustments of over-issues and miscellaneous receipts							2,046	15	6		
								296,173	5	5
MARINE:									
Miscellaneous receipts								962	5	6
EXTRAORDINARY RECEIPTS:							£	s.	d.		
Reparation receipts							179	0	5		
Refund by Persian Government of Loan							245,000	0	0		
								245,179	0	5
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward)								£ 2,645,830	4	5

on account of the Central Government of India, from 1st April 1933 to 31st March 1934—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							3,156,136	16	11	16,504,591	2	4
DISBURSEMENTS—*continued.*												
EXPENDITURE—*continued.*												
DEFENCE SERVICES: EFFECTIVE—*continued.*												
ROYAL AIR FORCE:												
Payments to the Air Ministry in respect of personnel serving in India: For the year 1933–34							210,000	0	0			
Discharge Gratuities, 1932–33							953	0	0			
Furlough allowances							8,141	11	3			
Cost of Sea Transport							63,530	14	7			
National Health Insurance:	£	s.	d.									
1933	900	0	0									
1934	300	0	0									
1932 (Balance)	18	2	0									
							1,218	2	0			
Unemployment Insurance (1932–33)							1,320	0	0			
Payment to Ministry of Health under Contributory Pensions Act (of which a moiety is recovered from issues of pay)							3,654	6	0			
Marriage allowances and allotments							80,975	13	7			
Educational Charges							8,451	9	5			
Consoldated Clothing Allnces. of Airmen proceeding to India							893	0	0			
Stores taken to India with Airmen:	£	s.	d.									
Clothing	469	18	11									
Ordnance	325	7	4									
							795	6	3			
Miscellaneous expenditure							237	18	9			
										380,171	4	10
MARINE:												
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.							100,192	5	2			
Royal Indian Marine Furlough Pay							15,916	14	11			
Miscellaneous expenditure							5,936	1	8			
										122,045	1	9
MILITARY ENGINEER SERVICES:												
Furlough Pay of personnel of the Royal Engineers							24,953	12	8			
Miscellaneous expenditure							257	11	10			
										25,211	4	6
DEFENCE SERVICES: NON-EFFECTIVE:												
ARMY:										3,683,564	5	0
Payments to the War Office on account of Retired Pay, Pensions, &c., of H.M.'s British Forces, for service in India:												
For the year 1933–34	£	1,149,817	0	0								
Adjustments: 1927–28		*—86*	*0*	*0*								
1928–29		*—47*	*0*	*0*								
1929–30		702	0	0								
1930–31		36,574	0	0								
1931–32		16,067	0	0								
1932–33		*—4,319*	*0*	*0*								
		1,198,708	0	0								
Less Voyage Pay		*—600*	*0*	*0*								
							1,198,108	0	0			
Pay and Pensions of Non-effective and Retired Officers of the Indian Service							1,815,134	13	9			
Wound Pensions and Gratuities							11,017	7	1			
Compassionate Allnces. of Officers removed from Service, &c.							1,353	10	8			
Pensions of Non-commissioned Officers and men							924	16	1			
Gratuities: Army							9,240	10	11			
Pensions of Widows and Families of Officers killed in action or otherwise in the discharge of duty							120,526	9	10			
Pensions of Widows & Families of Officers, &c., of Indian Service							98,090	7	3			
Cost of Medals, &c.							1,490	0	7			
Medical treatment of retired Officers, &c.							6,661	14	6			
							3,262,547	10	8			
Indian Military Service Family Pensions							306,291	0	4			
							3,568,838	11	0			
ROYAL AIR FORCE:												
Payment to the Air Ministry in respect of personnel serving in India, &c.							34,700	8	8			
MARINE:	£	s.	d.									
Royal Indian Marine Retired Pay	47,163	9	10									
Compassionate and Miscellaneous Pensions	167	18	0									
Indian Navy Retired Pay	0	17	6									
Miscellaneous	2	11	3									
							47,334	16	7			
										3,650,873	16	3
										7,334,438	1	3
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)										- - £	23,839,029	3	7

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.
Brought forward - - - -	2,645,830	4	5

RECEIPTS—*continued.*

CAPITAL NOT CHARGED TO REVENUE.

DEBT.

PERMANENT DEBT INCURRED:

	For Railway Construction. £ s. d.	For General Purposes. £ s. d.	£ s. d.	£ s. d.
India 4 per cent. Stock (1948-53): Loan of £12,000,000 created under East India Loans Act, 1923, and previous Acts, and issued in May 1933:				
Receipts in the year - - -	9,750,000 0 0	1,950,000 0 0	11,700,000 0 0	
India 3½ per cent. Stock (1954-59): Loan of £10,000,000 created under East India Loans Act, 1923, and previous Acts, and issued in November 1933:				
Receipts in the year - - -	4,422,990 10 7	2,948,660 7 0	7,371,650 17 7	
Discount written off to Revenue in the year in respect of the following Loans:				
Loans created under East India Loans Act, 1922, and previous Acts:				
£20,000,000 India 4½ per cent. Stock issued in November 1922 -	56,103 11 4	27,012 16 6		
£20,000,000 India 4½ per cent. Stock issued in May 1923 - -	48,648 19 5	8,585 2 3	140,350 9 6	
Loans created under East India Loans Act, 1923, and previous Acts:				
£7,500,000 India 4½ per cent. Stock issued in January 1928 - -	11,694 19 10	—		
£10,000,000 India 4½ per cent. Stock issued in January 1929 - -	16,652 6 3	—	28,347 6 1	
£7,000,000 India 6 per cent. Bonds issued in May 1930 - -	11,078 17 0	1,846 9 6	12,925 6 6	
£12,000,000 India 5½ per cent. Stock issued in February 1931 -	66,416 9 3	—	66,416 9 3	
£5,181,249 9s. India 5½ per cent. Stock created in February 1931 (conversion of £5,000,000 India 5½ per cent. Stock, 1932) -	38,294 14 7	—	38,294 14 7	
£10,000,000 India 5 per cent. Stock issued in April 1932 - -	35,534 19 2	3,948 6 7	39,483 5 9	
£12,000,000 India 4 per cent. Stock issued in May 1933 - -	5,793 14 1	1,158 14 10	6,952 8 11	

UNFUNDED DEBT:

Indian Military Widows' and Orphans Fund (Sterling Branch):			
Subscriptions and interest on balance - - -	74,320 3 10		
Superior Services (India) Family Pension Fund:			
Subscriptions and interest on balance - - -	58,736 17 3		
		133,057 1 1	
			19,537,477 19 3
Carried forward - -		- £	22,183,308 3 8

on account of the Central Government of India, from 1st April 1933 to 31st March 1934—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - -							23,839,029	3	7
DISBURSEMENTS—*continued.*									
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.									
RAILWAY CAPITAL ACCOUNT:									
CONSTRUCTION OF STATE RAILWAYS:									
State Railways worked by Companies:									
Stores, Establishment Charges, &c.:									
Assam-Bengal Railway - - - - -	52,068	9	7						
Bombay Baroda and Central India Railway - -	148,663	6	7						
Bengal-Nagpur Railway - - - - -	137,946	1	5						
Madras and Southern Mahratta Railway - -	133,249	11	10						
*Rohilkund and Kumaon Railway - - -	12,238	14	10						
South Indian Railway - - - - -	195,819	17	4						
*Bengal and North-Western Railway - - -	46,110	11	7						
				726,096	13	2			
CAPITAL CONTRIBUTED BY RAILWAY COMPANIES TOWARDS OUTLAY ON STATE RAILWAYS:									
Discharge of Debentures—Bengal-Nagpur Railway -	—			152,000	0	0			
							878,096	13	2
DEBT.									
PERMANENT DEBT DISCHARGED:	£	s.	d.						
India 5½ per cent. Stock (1932) - - - -	2,602	9	4						
India 6 per cent. Bonds (1932–33) - - - -	450	0	0						
India 6 per cent. Bonds (1933–35) - - - -	2,617,700	0	0						
India 6 per cent. Bonds (1933–34) - - - -	9,959,500	0	0						
				12,580,252	9	4			
Capital portion of Annuities created in purchase of Railways (*see* details on page 24):									
East Indian Railway - - - - -	486,545	17	9						
Eastern Bengal Railway - - - -	45,761	0	9						
Great Indian Peninsula Railway - - - -	820,849	12	0						
Madras Railway - - - - - -	217,362	10	2						
Scinde Punjab and Delhi Railway - - -	139,991	12	5						
				1,710,510	13	1			
Purchase of India 5½ per cent. Stock with the State Railways Sinking Funds (*see* details on page 24) - - - - - - - -				200,000	0	0			
				14,490,763	2	5			
UNFUNDED DEBT:	£	s.	d.						
Indian Military Widows' and Orphans' Fund (Sterling Branch)	6,603	4	3						
Superior Services (India) Family Pension Fund - -	10,015	15	10						
				16,619	0	1			
							14,507,382	2	6
Carried forward - -							39,224,507	19	3

* Although for convenience the Bengal and North-Western and Rohilkund and Kumaon Railways are classed among the State Railways, a portion of each system is the property of the Company.

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - -							22,183,308	3	8
RECEIPTS—*continued.*									
DEPOSITS AND ADVANCES (for details of Balances, *see* page 26).									
GOLD STANDARD RESERVE:									
Cost price of—									
£82,625,000 British Treasury Bills maturing or realised -	82,511,505	16	1						
Proceeds of sale of—									
£2,000,000 Treasury 3 per cent. Bonds, 1934–42 - -	2,065,140	16	7						
Redemption money of—									
£1,095,000 Treasury 4½ per cent. Bonds, 1934 - -	1,095,000	0	0						
£239,200 Treasury 3 per cent. Bonds, 1933–42 - -	239,200	0	0						
	85,910,846	12	8						
Dividends on investments, discount on Treasury Bills, &c. -	434,400	8	7						
Transfers from Home Treasury - - - - -	11,626,000	0	0						
				97,971,247	1	3			
PAPER CURRENCY RESERVE:									
Transfers from Home Treasury - - - -	-	-	-	6,189,368	13	7			
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:									
Repayment by the Imperial Government of:									
Expenditure in England in connection with									
Pay of Indian Army officers lent to H.M. Government -	167	11	8						
Pay of Second Lieutenants on appointment to the Indian Army	174	9	0						
Sums advanced by H.M. Treasury in connection with the Joint Select Committee - - - - -	21,100	0	0						
Miscellaneous - - - - - -	2,254	3	2						
				23,696	3	10			
SUSPENSE ACCOUNTS:									
Investments in Railway Debentures from Treasury Balance -	485,365	0	0						
Bengal and North-Western Railway, appropriation from Revenue in respect of Discount on the 5 per cent. Debenture Stock (State Portion) - - - - -	4,584	9	9						
Miscellaneous - - - - - - -	64,084	19	7						
				554,034	9	4			
MISCELLANEOUS DEPOSITS:									
British Income Tax collected on behalf of H.M. Imperial Government - - - - - - -	925,405	0	5						
Currie Scholarship for Indian Forest Students - -	54	8	4						
Norman Memorial Fund - - - - -	16	16	0						
Sir Pertab Singh Memorial Fund - - - -	300	0	0						
Pollock Memorial Fund - - - - -	18	4	0						
Insurance premia deducted from salaries of India Office Establishment for payment to Civil Service Insurance Society - - - - - - -	4,168	5	3						
Hospital Saving Association - - - - -	197	16	0						
Post Office Sanatorium Society - - - -	14	17	8						
Civil Service Sports Society - - - - -	30	6	0						
Civil Service Benevolent Fund - - - -	44	9	3						
Madras and Southern Mahratta Railway (Mysore Railway):									
Interest on Debenture Stock - - - -	48,000	0	0						
Miscellaneous - - - - - -	14,038	13	10						
				992,288	16	9			
							105,730,635	4	9
Carried forward - - -						£	127,913,943	8	5

on account of the Central Government of India, from 1st April 1933 to 31st March 1934—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - -							39,224,507	19	3
DISBURSEMENTS—*continued.*									
DEPOSITS AND ADVANCES (for details of Balances, *see* page 26).									
GOLD STANDARD RESERVE:									
Investments in the purchase of									
£77,900,000 British Treasury Bills - - - -	77,790,523	15	0						
£1,000,000 Treasury 5 per cent. Conversion Bonds (1944–64)	1,181,131	13	0						
£3,175,000 Treasury 2½ per cent. Bonds (1937) -	3,248,277	0	5						
£5,325,000 Treasury 4½ per cent. Conversion Bonds (1940–44) - - - - - -	5,878,062	17	6						
£3,000,000 Treasury 3 per cent. Bonds (1934–42) - -	3,087,594	2	6						
£5,325,000 Treasury 2 per cent. Bonds (1935–38) - -	5,332,786	4	7						
£1,095,000 Treasury 4½ per cent. Bonds (1934) - -	1,118,609	10	0						
	97,636,985	3	0						
Appropriation to Revenue - - - - -	334,590	15	7						
				97,971,575	18	7			
PAPER CURRENCY RESERVE:									
Investments in purchase of									
British Treasury Bills - - - - - -				6,189,368	13	7			
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:									
Recoverable from the Imperial Government:									
Expenditure in England in connection with									
Pay of Indian Army Officers lent to Imperial Government - - - - - - -	44	9	3						
Round Table Conference - - - - -	726	18	1						
Joint Select Committee - - - - -	20,623	10	8						
Miscellaneous - - - - - - -	2,576	19	1						
				23,971	17	1			
SUSPENSE ACCOUNTS:									
Investments in Railway Debentures from Treasury Balance -	485,365	0	0						
Purchase of India Stock and Bonds - - - -	4,278,873	8	10						
Miscellaneous - - - - - - -	64,562	6	4						
				4,828,800	15	2			
MISCELLANEOUS DEPOSITS:									
British Income Tax paid to H.M. Imperial Government -	928,821	9	7						
Norman Memorial Fund - - - - -	8	6	6						
Sir Pertab Singh Memorial Fund - - - -	300	0	0						
Pollock Memorial Fund - - - - -	18	0	0						
Insurance Premia paid to Civil Service Insurance Society	4,224	14	6						
Hospital Saving Association - - - - -	193	7	9						
Post Office Sanatorium Society - - - -	14	17	8						
Civil Service Sports Society - - - - -	30	9	0						
Civil Service Benevolent Fund - - - -	43	14	0						
Madras and Southern Mahratta Railway (Mysore Railway):									
Interest on Debenture Stock - - - -	48,000	0	0						
Miscellaneous - - - - - -	15,262	12	10						
				996,917	11	10			
							110,010,634	16	3
Carried forward - - - - - -						£	149,235,142	15	6

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - -							127,913,943	8	5

RECEIPTS—*continued.*

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA:

REMITTANCE ACCOUNT:

Receipts from Imperial Government Departments:						
War Office:						
Expenditure in India in connection with						
Remittances paid in India on behalf of the Asiatic Artillery at Hong Kong and Singapore - -	20,813	15	8			
Enlistment of Indians for service in the Colonies -	2,804	19	5			
Sums due to Officers and others serving in India -	36,364	9	11			
Additional Indian Troops lent for service at Hong Kong	1,430	9	9			
Pensions issued in India - - - - -	48,140	6	1			
				109,554	0	10
Air Ministry:						
Expenditure in India in connection with						
Funds supplied to the Royal Air Force, Iraq -	586,050	0	0			
Funds for Command Accountant, R.A.F., Aden -	133,500	0	0			
Sums due to Officers and others residing in India -	1,115	16	1			
				720,665	16	1
Admiralty:						
Advances in India on account of Naval Services -	55,743	18	11			
Pensions issued in India - - - - - -	919	7	2			
				56,663	6	1
Board of Trade:						
Transports - - - - - - -	6,129	16	8			
Lighthouses in the Red Sea - - - -	4,228	5	5			
Balances on Indian Shipping Masters' Accounts -	426	5	10			
				10,784	7	11
Sundry Departments and Dominion Governments:						
Postal and Money Order transactions with Colonial Administrations - - - - - -	321,377	2	11			
Pensions, &c., issued in India on behalf of H.M. Paymaster General - - - - -	9,044	9	10			
Payments in India chargeable to Ministry of Pensions -	31,093	2	6			
Advances in India on account of Emigration of Coolies and African Protectorates - - - -	41,836	0	0			
Political Expenditure at Aden - - - -	14,164	4	8			
Opium shipped to the Governments of Hong Kong and the Straits Settlements - - - - -	288,397	7	11			
Expenditure in connection with Dominion Officers serving in India - - - - -	3,552	3	10			
Miscellaneous advances in India - - -	127,772	15	2			
				837,237	6	10
				1,734,904	17	9
Other Remittance transactions:						
Opium supplied to the Siamese Government - - - - -				365,329	3	4
Sundry Provident Funds - - - - - - -				633	16	4
Miscellaneous receipts - - - - - - - -				20,026	9	4
Exchange Adjustments on Remittance Transactions - - - -				0	1	2
Carried forward - - £				2,120,894	7	11
							127,913,943	8	5

on account of the Central Government of India, from 1st April 1933 to 31st March 1934—*continued.*

	£	s.	d.
Brought forward - - - -	149,235,142	15	6

DISBURSEMENTS—*continued.*

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA:

REMITTANCE ACCOUNT:

Payments to Imperial Government Departments:	£	s.	d.	£	s.	d.
War Office:						
Miscellaneous Remittances from India - - -	13,257	0	11			
Effects of deceased Officers and men of the British Army -	4,668	7	8			
Air Ministry:						
Miscellaneous Remittances from India - - -	2,855	12	10			
Board of Trade:						
Basses and Minicoy Light Dues - - - -	1,260	6	9			
Sundry Departments and Dominion Governments:						
Postal and Money Order transactions with the United Kingdom	258,000	0	0			
Unemployment Insurance: Sale of stamps in India - -	279	17	8			
Miscellaneous transactions to be brought to charge or recovered in India - - - - - - -	57,311	19	6			
				337,633	5	4
Other Remittance transactions:						
Remittances for payment by the India Office - - - - -				688	1	9
Remittances by British Troops for deposit in the Post Office Savings Bank or investment in British Securities - - - - - -				81,626	8	7
Effects of deceased Officers and Warrant Officers of the Indian Army - -				228	4	6
Rohilkund and Kumaon Railway Company:						
Interest on 4 per Cent. Debenture Stock allocated to State Works and on Capital Overdrafts provided by Company - - - - - -				23,561	19	10
Refund of Capital advanced by Company for State purposes (3rd instalment) -				28,000	0	0
Telegraphic Transfers drawn by His Majesty's Minister at Tehran, in respect of advances made on Indian account - - - - - -				47,000	0	0
Commutations of Military and Marine Retired Pay - - - -				103,958	2	11
Pay and Pensions chargeable to Native States, Local Funds, &c. - - -				2,949	14	8
Transfer from India of transactions on account of the Indian Military Widows' and Orphans' Fund (Sterling Branch) - - - - - -				44,737	15	3
Transfer from India of transactions on account of the Superior Services (India) Family Pension Fund - - - - - - - -				25,789	0	10
Miscellaneous payments to be brought to charge or recovered in India - -				39,909	4	7
Exchange adjustments on Remittance Transactions - - - -				0	1	5
Carried forward - £				736,081	19	8	149,235,142	15	6

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India.

	£ s. d.	£ s. d.
Brought forward - -	2,120,894 7 11	127,913,943 8 5
RECEIPTS—*continued.*		
REMITTANCE—*continued.*		
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA—*continued.*		
SECRETARY OF STATE'S BILLS AND OTHER TRANSFERS:		
Sterling purchased in India - - - - - - -	45,157,998 4 7	
Sterling obtained in London - - - - - - -	60,312 10 0	
Sale of silver - - - - - - - - -	3,910,553 15 11	
		51,249,758 18 5
TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT - £		179,163,702 6 10
RECEIPTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (For details *see* pages 29 and 31.)		
Madras - - - - - - - - -	89 13 2	
Bengal - - - - - - - - -	1 10 11	
		91 4 1
TOTAL RECEIPTS - - - - - - £		179,163,793 10 11
Balance on the 1st April 1933, held as follows:—		
Cash at the Bank of England and in the hands of Sub-Accountants -	1,062,228 14 11*	
British Treasury Bills - - - - - -	8,617,359 11 1	
		9,679,588 6 0
£		188,843,381 16 11

* Including £897 5*s.* 10*d.* uninvested cash of the Gold Standard Reserve.

INDIA OFFICE,
August 1934.

on account of the Central Government of India, from 1st April 1933 to 31st March 1934—*continued.*

	£ s. d.	£ s. d.
Brought forward - -	736,081 19 8	149,235,142 15 6
DISBURSEMENTS—*continued.*		
REMITTANCE—*continued.*		
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA—*continued.*		
SECRETARY OF STATE'S BILLS AND OTHER TRANSFERS:		
Transfers through Gold Standard Reserve - - - - -	11,626,000 0 0	
Transfers through Paper Currency Reserve - - - - -	6,189,368 13 7	
		18,551,450 13 3
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA - - - - - - - - - - - - -		5,423,595 13 11
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT - £		173,210,189 2 8
DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (For details *see* pages 29 to 38.)		
Madras - - - - - - - - -	15,420 14 2	
Bombay - - - - - - - - -	26,753 9 3	
Bengal - - - - - - - - -	21,624 19 1	
United Provinces of Agra and Oudh - - - -	18,794 5 7	
Punjab - - - - - - - - -	21,876 18 0	
Burma - - - - - - - - -	34,743 13 5	
Bihar and Orissa - - - - - - - -	9,279 4 10	
Central Provinces and Berar - - - - -	8,884 7 2	
Assam - - - - - - - - -	7,603 8 3	
North-West Frontier Province - - - -	641 1 10	
		165,622 1 7
TOTAL DISBURSEMENTS - - - - £		173,375,811 4 3
Balance on the 31st March 1934, held as follows:—		
Cash at the Bank of England and in the hands of sub-accountants -	1,094,455 5 3*	
British Treasury Bills - - - - - - - - -	14,373,115 7 5	
		15,467,570 12 8
£		188,843,381 16 11

* Including £568 8s. 6*d.* uninvested cash of the Gold Standard Reserve.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
1st March 1935.

E. L. BALL,
Auditor.

APPENDIX I.

A.—Statement showing the details of the payments on pages 6 and 17 in respect of *Annuities created in purchase of Railways.*

	Annual amount of Annuity.	Adjustments in respect of Unclaimed Annuity, &c.	Contribution towards management, &c., in respect of Annuity redeemed.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
East Indian Railway: Annuity terminating in 1953, at the rate of 5*l.* 12*s.* 6*d.* for 100*l.* Stock of the Company	1,145,287 18 10	*–1,401 6 3*	1,368 11 10	1,145,255 4 5
Eastern Bengal Railway: Annuity terminating in 1957, at the rate of 6*l.* 3*s.* 4·79*d.* for 100*l.* Stock of the Company	116,850 14 8	*–25 0 1*	11 4 5	116,836 19 0
Great Indian Peninsula Railway: Annuity terminating in 1948, at the rate of 6*l.* 13*s.* 6·776*d.* for 100*l.* Stock of the Company	1,268,516 0 6	*–50 1 7*	14 19 11	1,268,480 18 10
Madras Railway: Annuity terminating in 1956, at the rate of 5*l.* 7*s.* 10·795*d.* for 100*l.* Stock of the Company	488,381 5 8	*–3 7 10*	—	488,377 17 10
Scinde Punjab and Delhi Railway: Annuity terminating in 1958, at the rate of 5*l.* 3*s.* 3·141*d.* for 100*l.* Stock of the Company	371,361 3 6	*–105 5 2*	57 5 2	371,313 3 6
£	3,390,397 3 2	*–1,585 0 11*	1,452 1 4	3,390,264 3 7*

* Charged as Capital redeemed during 1933-34, *see* page 17, £1,710,510 13*s.* 1*d.*, Interest on Capital, *see* page 6, £1,679,753 10*s.* 6*d.*

B.—Statement showing the details of the payment on page 17, under Permanent Debt Discharged in respect of *State Railways—Sinking Funds.*

	Stock purchased and cancelled. India 5½ per cent. Stock (1936–38).	Cost.		
		East Indian Railway.	Eastern Bengal Railway.	Scinde Punjab and Delhi Railway.
State Railways—Sinking Funds: *Created pursuant to Acts 42 & 43 Vict. c. 206. s. 51, and 44 & 45 Vict. c. 53, s. 2 (a)*	£ s. d.	£ s. d.	£ s. d.	£ s. d.
East Indian Railway	109,369 2 5	119,050 0 0	—	—
Eastern Bengal Railway	8,773 8 3	—	9,550 0 0	—
Scinde Punjab and Delhi Railway	65,593 18 1	—	—	71,400 0 0
£	183,736 8 9	119,050 0 0	9,550 0 0	71,400 0 0
		£200,000 0 0		

account of the Central Government of India, from 1st April 1933 to 31st March 1934—*cont.* (App.).

C.—STATEMENT showing the details of the payments on page 5 under the RAILWAY REVENUE ACCOUNT in respect of *State Railways—Interest on Debt.*

	Bombay Baroda and Central India Railway.	East Indian Railway. *	Eastern Bengal Railway (including Bengal Central Railway). *	Great Indian Peninsula Railway (including Indian Midland Railway). *	Madras Railway.	Oude and Rohilkund Railway.	Scinde Punjab and Delhi Railway. *	South Indian Railway.	Burma Railways.	Total.
STATE RAILWAYS—INTEREST ON DEBT:	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
On India 6 per cent. Bonds (1933–34)	—	—	—	—	—	*–82 19 10*†	—	—	—	
On India 6 per cent. Bonds (1933–35)	—	—	—	—	—	*–54 1 3*	—	—	—	
On India 4½ per Cent. Stock	.	—	—	—	—	*–192 7 0*	—	—	—	
On India 3½ per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and portion of the Capital Stock of the Indian Midland Railway Company	58,635 3 4	258,952 5 4	14,050 14 8	18,364 18 0	31,314 18 0	*–3,371 19 8*†	112,135 2 8	—	—	
On India 3 per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and for purchase of Undertakings of Railway Companies	326,448 7 8	*–18,255 10 0*	13,464 4 8	97,896 10 0	—	308,934 4 8	*–15,261 3 4*	119,886 13 8	—	
On India 2½ per Cent. Stock issued in redemption of portion of Debentures and Debenture Stock	—	*–3,799 16 0*	*–283 8 0*	—	—	10,763 1 4	*–2,487 7 0*	7,623 13 0	—	
On unredeemed Annuity Capital outstanding on 31st March 1924	—	817,033 2 0	84,693 3 10	636,730 2 8	330,878 12 2	—	272,761 13 10	—	—	
	385,083 11 0	1,053,930 1 4	111,924 15 2	752,991 10 8	362,193 10 2	315,995 18 3	367,148 6 2	127,510 6 8	—	3,476,777 19 5
On Railway Debenture Stock	—	707,054 13 8	13,946 6 0	230,555 11 5	—	—	—	19,124 19 6	37,499 9 9	1,008,181 0 4
£	385,083 11 0	1,760,984 15 0	125,871 1 2	983,547 2 1	362,193 10 2	315,995 18 3	367,148 6 2	146,635 6 2	37,499 9 9	4,484,958 19 9

* Sinking Funds were established in connection with these Railways to redeem India 3½ and 3 per Cent. Stock issued in lieu of Annuity or Debenture Stock. These Funds have been applied to the purchase of India Stock of the denomination offering the best yield. The minus figures represent the interest on India 2½ per Cent. Stock so purchased, and on India 3 per Cent. Stock purchased in excess of the amount issued.

† The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been partly applied to the redemption of India 4½ and 3½ per Cent. Stock and India 6 per cent Bonds instead of India 3 per Cent. Stock.

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India, on account of the Central Government of India, from 1st April 1933 to 31st March 1934—*continued* (Appendix).

APPENDIX II.

STATEMENT showing the Balances on Accounts included under "DEPOSITS AND ADVANCES" (*see* pages 18 and 19).

DEBIT BALANCES.

	Balance, 1st April 1933.	Transactions during 1933–34. Payments.	Transactions during 1933–34. Receipts.	Balance, 31st March 1934.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Pay of Second Lieutenants on appointment	174 9 0	—	174 9 0	—
Pay of Indian Army Officers lent to Imperial Government	123 2 5	44 9 3	167 11 8	—
Accounts with Imperial Government: Miscellaneous	678 12 11	2,576 19 1	2,254 3 2	1,001 8 10
Round Table Conference	*—726 18 1*	726 18 1	—	—
Joint Select Committee	—	20,623 10 8	21,100 0 0	*—476 9 4*
Expenditure consequent on disturbances in Persia	17,938 4 9	—	—	17,938 4 9
Suspense: Miscellaneous	4,788 1 1	64,562 6 4	64,084 19 7	5,265 7 10
Mysore Debenture Stock Sinking Fund—Investment Account	64,355 9 6*	—	—	64,355 9 6*
Pollock Memorial Fund: Investment Account	356 10 9	—	—	356 10 9
Investments in Railway Debentures from Treasury Balance	—	485,365 0 0	485,365 0 0	—
Purchase of India Stock and Bonds	—	4,278,873 8 10	—	4,278,873 8 10
TOTAL £	87,687 12 4	4,852,772 12 3	573,146 3 5	4,367,314 1 2

CREDIT BALANCES.

Bengal and North-Western Railway 5 per cent. Debenture Stock (State portion) Discount Sinking Fund	11,582 4 10	—	4,584 9 9	16,166 14 7
Currie Scholarship for Forest Students	18 0 5	—	54 8 4	72 8 9
Norman Memorial Fund	6 2 8	8 6 6	16 16 0	14 12 2
Sir Pertab Singh Memorial Fund	550 0 0	300 0 0	300 0 0	550 0 0
Pollock Memorial Fund	357 13 9	18 0 0	18 4 0	357 17 9
Mysore Debenture Stock Sinking Fund	64,355 9 6*	—	—	64,355 9 6*
Income Tax	8,234 9 1	928,821 9 7	925,405 0 5	4,817 19 11
Hospital Saving Association	43 0 3	193 7 9	197 16 0	47 8 6
Post Office Sanatorium Society	—	14 17 8	14 17 8	—
Civil Service Insurance Society	971 11 9	4,224 14 6	4,168 5 3	915 2 6
Civil Service Sports Society	7 6 0	30 9 0	30 6 0	7 3 0
Miscellaneous Deposits	4,397 16 1	15,262 12 10	14,038 13 10	3,173 17 1
British War Loan Interest retained	418,025 1 7	—	—	418,025 1 7
Civil Service Benevolent Fund	9 7 0	43 14 0	44 9 3	10 2 3
TOTAL £	508,558 2 11	948,917 11 10	948,873 6 6	508,513 17 7

* The value of £31,300 Bombay City Improvement Trust 4 per cent. Debentures, purchased in India but held in this country, has not been recorded in the Home Accounts, and, therefore, is not included in this balance.

STATEMENT OF VOTED EXPENDITURE included in the Disbursements of the SECRETARY OF STATE IN COUNCIL OF INDIA from 1st April 1933 to 31st March 1934.

CENTRAL GOVERNMENT OF INDIA.

EXPENDITURE.

	£	s.	d.	£	s.	d.
CUSTOMS: Contribution to the International Customs Tariffs Bureau, 1933–34						338 11 2
TAXES ON INCOME: Expenditure in connection with appeals from India						1,540 18 0
FOREST: Subscription of Forest Research Institute, Dehra Dun, to International Union of Forest Research Organisations (1934)						7 2 3
RAILWAY REVENUE ACCOUNT:						
STATE RAILWAYS: INTEREST ON DEBT, &c.:						
Management of Railway Specific Debt				21,119	12 4	
STATE RAILWAYS: WORKING EXPENSES:						
Rental paid to the South Behar Railway Company	30,000	0	0			
Subscription to International Railway Congress	293	15	0			
Furlough pay and allowances of officers on leave from India	690	3	7			
Miscellaneous charges	0	3	2			
				30,984	1 9	
MISCELLANEOUS RAILWAY EXPENDITURE:						
Pensions of former employees in London Offices of East Indian Railway and Great Indian Peninsula Railway				146	1 3	
Pensionary charges of military officers in respect of railway employment				207	6 0	
Pay, &c., of Railway expert from England				250	0 0	
Miscellaneous charges				30	17 10	
						52,737 19 2
POSTS AND TELEGRAPHS REVENUE ACCOUNT:						
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:						
Payments under the Postal arrangement with the Lords of His Majesty's Treasury				28,000	0 0	
Miscellaneous expenditure				289	0 0	
						28,289 0 0
INTEREST ON ORDINARY DEBT:	£	s.	d.			
Management of Debt	93,481	15	0			
Deduct: Management of Railway Specific Debt	*−21,119*	*12*	*4*			
				72,362	2 8	
Expenses in connection with issue of 4 per cent. Stock (1948-53)				188,913	5 0	
Expenses in connection with issue of 3½ per cent. Stock (1954–59)				149,711	0 0	
Expenses in connection with redemption of 6 per cent. Bonds				769	0 9	
Cost of advertisement, &c. of 4 per cent. Stock (1948–53)				1,842	3 5	
Cost of advertisement, &c. of 3½ per cent. Stock (1954–59)				1,939	17 7	
Stamp duty on Transfers and Powers of Attorney, &c.				15,287	6 2	
						430,824 15 7
GENERAL ADMINISTRATION:						
England:						
Law Charges				144	0 8	
Postage and Telegrams to India and other places abroad				7,677	13 4	
Office contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements, and petty charges				13,265	3 5	
				21,086	17 5	
Deduct: Contribution by His Majesty's Treasury				*9,083*	*0 0*	
						12,003 17 5
India:						
Heads of Provinces:						
Pay of Acting Resident at Aden				368	6 3	
Moiety of cost of car for Resident at Aden and of expenses in connection with Aden Residency				408	1 9	
Miscellaneous expenditure				13	14 11	
						790 2 11
Secretariat, &c.: Leave allowances				-	- -	46 12 2
Miscellaneous: Indian Civil Service (Examination expenses) and miscellaneous expenditure				-	- -	3,164 13 10
ADMINISTRATION OF JUSTICE:						
Legal expenses				-	- -	4 14 0
JAILS AND CONVICT SETTLEMENTS:						
Pay of an Officer on leave from India and miscellaneous expenditure				-	- -	397 6 3
POLICE:						
Examination expenses in connection with appointments to the Police Service				-	- -	207 9 10
SCIENTIFIC DEPARTMENTS:						
Expenses attending the preparation of "Fauna Indica"				1,391	14 6	
Contingent expenses of the India Museum Collection at Kew				250	0 0	
Miscellaneous expenditure				10	0 0	
						1,651 14 6
Carried forward				-	- £	532,004 17 1

EXPENDITURE—*continued.*

	£	s.	d.	£	s.	d.
Brought forward				532,004	17	1
MEDICAL:						
Cost of the maintenance of a Lunatic at the Coton Hill Hospital, Stafford				103	15	0
PUBLIC HEALTH:						
Contributions towards International Bureau of Public Health	1,273	13	11			
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board	125	0	0			
Expenses at Jeddah in connection with the Indian Pilgrimage	4,175	18	10			
Miscellaneous expenditure	0	18	6			
				5,575	11	3
AVIATION:						
Balance of cost of mooring tower at Karachi	4,934	10	9			
Contribution to the International Commission for Air Navigation, and expenses	630	8	1			
Share of salary and allowances of officer in charge of Civil Aerodrome, Karachi	528	0	0			
				6,092	18	10
MISCELLANEOUS DEPARTMENTS:						
Expenditure of the India Office Library	1,894	17	3			
Expenditure of the Record Department of the India Office	141	2	5			
Grant to the Royal Asiatic Society	210	0	0			
Grant in aid of the publication of the "Encyclopædia of Islam"	400	0	0			
				2,645	19	8
CIVIL WORKS:						
Contribution to the British Standards Institution	550	0	0			
Miscellaneous expenditure	24	0	2			
				574	0	2
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Pensions of Military Officers in respect of civil employment				1,637	7	11
STATIONERY AND PRINTING:						
Stationery, Printing and Bookbinding for the India Office, &c.	7,132	14	4			
Deduct: Contribution by His Majesty's Treasury	*3,496*	*0*	*0*			
				3,636	14	4
MISCELLANEOUS:						
Contribution towards expenses of the Secretariat of the League of Nations	103,772	16	11			
League of Nations Assembly and Committees	278	15	3			
International Conferences:						
Labour	354	5	4			
Disarmament	645	8	0			
World Economic and Monetary	179	9	3			
Round Table Conference	71	4	9			
Joint Select Committee (Indian Delegation)	9,844	9	7			
Joint Select Committee (Burma Delegation)	1,106	5	0			
Contribution towards the School of Oriental Studies	1,125	0	0			
Relief and repatriation of destitute Indians	2,437	4	9			
Commission on pensions and leave allowances paid abroad	498	4	11			
Books and Newspapers supplied to India	374	4	7			
Cost of insignia of Indian Orders	742	3	7			
Charges for actuarial work performed for the India Office	415	0	0			
Contribution towards International Copyright Union	158	7	6			
Contribution to International Relief Union	2,506	7	11			
Sundry items	1,078	16	7			
				125,588	3	11
TOTAL VOTED EXPENDITURE CHARGEABLE AGAINST REVENUE			£	677,859	8	2

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

RAILWAY CAPITAL ACCOUNT:

	£	s.	d.	£	s.	d.
CONSTRUCTION OF STATE RAILWAYS:						
State Railways worked by Companies:						
Stores, Establishment Charges, &c.:						
Assam-Bengal Railway	52,068	9	7			
Bombay Baroda and Central India Railway	148,663	6	7			
Bengal-Nagpur Railway	137,946	1	5			
Madras and Southern Mahratta Railway	133,249	11	10			
Rohilkund and Kumaon Railway	12,238	14	10			
South Indian Railway	195,819	17	4			
Bengal and North-Western Railway	46,110	11	7			
				726,096	13	2
TOTAL VOTED EXPENDITURE ON ACCOUNT OF THE CENTRAL GOVERNMENT OF INDIA			£	1,403,956	1	4

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF MADRAS, from the 1st April 1933 to the 31st March 1934.

RECEIPTS.

	£ s. d.
MEDICAL:	
Write-back of pay of an Officer (charged in 1932–33) - -	89 13 2

DISBURSEMENTS.

	£ s. d.	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):			
Law Charges in connection with Appeals from India - -		593 18 0	—
GENERAL ADMINISTRATION (*Reserved*):			
HEADS OF PROVINCES, &C.:			
Leave salary of Adjutant of Governor's Body-guard - - -	397 19 10		
„ „ Aides-de-Camp to Governor -	53 6 10		
		—	451 6 8
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers - - - - -		587 18 6	—
		587 18 6	451 6 8
ADMINISTRATION OF JUSTICE (*Reserved*):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports - - - - - - -		47 10 0	—
Law Charges in connection with Appeals from India - -		67 19 3	—
		115 9 3	—
JAILS AND CONVICT SETTLEMENTS (*Reserved*):			
Leave pay of an Officer - - - - - -		249 12 8	—
POLICE (*Reserved*):			
Outfit allowance of an Officer on appointment - - -		—	30 0 0
CIVIL WORKS (*Transferred*):			
Leave pay, &c. of an Officer - - - - -		372 17 3	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):			
Pensions of Military Officers in respect of Civil employment -		532 13 4	12,486 18 6
		2,452 9 0	12,968 5 2
TOTAL - - -		£15,420 14 2	

INDIA OFFICE,
August 1934.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1935.

E. L. BALL,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BOMBAY, from the 1st April 1933 to the 31st March 1934.

RECEIPTS.

Nil.

DISBURSEMENTS.

		Voted.	Non-Voted.
		£ s. d.	£ s. d.
LAND REVENUE (*Reserved*):			
Law Charges in connection with Appeals from India		706 10 0	—
GENERAL ADMINISTRATION (*Reserved*):			
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:			
Voyage and equipment allowance of Governor on appointment	2,000 0 0		
Passages of Surgeon and Aide-de-Camp to Governor	105 0 0		
Leave salary of Aide-de-Camp to Governor	156 4 1		
		—	2,261 4 1
Leave pay, &c., of members of the Governor's Band		115 8 3	—
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers		509 1 1	—
		624 9 4	2,261 4 1
ADMINISTRATION OF JUSTICE (*Reserved*):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports		47 10 0	—
POLICE (*Reserved*):			
Outfit allowances of officers on appointment		—	60 0 0
PORTS AND PILOTAGE (*Reserved*):			
Portion of leave salary of an officer		—	11 16 9
MEDICAL (*Transferred*):			
Leave pay of officers		304 9 1	987 19 1
PUBLIC HEALTH (*Transferred*):			
Leave pay of an Officer		—	22 6 8
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):			
Pensions of Military Officers in respect of Civil employment		422 2 11	21,305 1 4
		2,105 1 4	24,648 7 11
TOTAL		£26,753 9 3	

INDIA OFFICE,
August 1934.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1935.

E. L. BALL,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BENGAL, from the 1st April 1933 to the 31st March 1934.

RECEIPTS.

	£ s. d.
MISCELLANEOUS:	
Refund of overseas pay of an Officer in India - - -	1 10 11

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with Appeals from India - -	1,443 19 7	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:		
Leave Salary of Commandant of Bodyguard - (£ 222 3 11)		
„ A.D.C.'s to Governor - (£ 324 7 0)	—	546 10 11
Pay and Marriage Allowance and Allotment of members of the Governor's Band - - - - - - -	80 11 1	—
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers - - - - - - -	630 18 10	—
	711 9 11	546 10 11
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports - - - - - - -	47 10 0	—
Law charges in connection with Appeals from India - -	419 9 8	—
	466 19 8	—
POLICE (*Reserved*):		
Leave pay of an Officer and outfit allowances of Officers on appointment - - - - - - - -	36 17 4	60 0 0
PORTS AND PILOTAGE (*Reserved*):		
Leave pay of Officers - - - - - - -	—	303 15 10
MEDICAL (*Transferred*):		
Leave pay of an Officer - - - - - - -	—	32 11 9
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military and Marine Officers in respect of Civil employment - - - - - - - -	1,639 10 4	16,006 13 7
Pensions of widows of Officers killed in execution of duty - -	—	376 10 2
	1,639 10 4	16,383 3 9
	4,298 16 10	17,326 2 3
TOTAL - - -	£21,624 19 1	

INDIA OFFICE,
August 1934.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1935.

E. L. BALL.
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH, from the 1st April 1933 to the 31st March 1934.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted.	Non-Voted.
	£ s. d.	£ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with Appeals from India - -	1,123 13 0	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:		
Leave salary of A.D.C.'s to Governor - - - -	—	244 6 7
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers - - - - -	727 14 9	—
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports - - - - - -	47 10 0	—
Law Charges in connection with Appeals from India - -	137 6 8	—
	184 16 8	—
JAILS AND CONVICT SETTLEMENTS (*Reserved*):		
Maintenance of convicts transferred from India - - -	243 10 2	—
POLICE (*Reserved*):		
Outfit allowance of Officers on appointment - - -	—	90 0 0
EDUCATION (*Transferred*):		
Leave pay of an Officer - - - - - -	315 16 2	—
MEDICAL (*Transferred*):		
Leave pay of Officers - - - - - -	170 9 9	728 7 9
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment -	1,083 9 8	13,882 1 1
	3,849 10 2	14,944 15 5
TOTAL - - -	£18,794 5 7	

INDIA OFFICE,
August 1934.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1935.

E. L. BALL,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE PUNJAB, from the 1st April 1933 to the 31st March 1934.

RECEIPTS.

Nil.

DISBURSEMENTS.

	£ s. d.	Voted. £ s. d.	Non-Voted. £ s. d.
GENERAL ADMINISTRATION (*Reserved*):			
HEADS OF PROVINCES:			
Leave salary of Governor	139 5 8		
„ „ Aide-de-Camp to Governor	373 5 2	—	512 10 10
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers		552 1 6	—
ADMINISTRATION OF JUSTICE (*Reserved*):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports		47 10 0	—
Law Charges in connection with Appeals from India		224 5 3	—
		271 15 3	—
JAILS AND CONVICT SETTLEMENTS (*Reserved*):			
Maintenance of a convict transferred from India		142 4 2	—
POLICE (*Reserved*):			
Outfit allowances of Officers on appointment		—	90 0 0
MEDICAL (*Transferred*):			
Leave salaries and allowances of Officers		601 12 1	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):			
Pensions of Military Officers in respect of Civil employment		435 7 1	19,160 17 10
TOTAL EXPENDITURE CHARGEABLE TO REVENUE	£	2,003 0 1	19,763 8 8

NOT CHARGEABLE TO REVENUE.

CIVIL WORKS (*Transferred*):			
HYDRO-ELECTRIC SCHEME: CAPITAL EXPENDITURE:			
Leave salary and allowances of an officer*		—	110 9 3
* Captain N. Boddington for period 1st March to 11th June 1933.			
		2,003 0 1	19,873 17 11
TOTAL		£21,876 18 0	

INDIA OFFICE,
August 1934.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1935.

E. L. BALL,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BURMA, from the 1st April 1933 to the 31st March 1934.

RECEIPTS.

Nil.

DISBURSEMENTS.

	£ s. d.	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):			
Law charges in connection with an Appeal from India		600 11 0	—
GENERAL ADMINISTRATION (*Reserved*):			
HEADS OF PROVINCES:			
Leave salary of Private Secretaries to Governor	431 12 7		
„ „ Aide-de-Camp to Governor	6 5 4	—	437 17 11
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers		537 14 9	—
		537 14 9	437 17 11
ADMINISTRATION OF JUSTICE (*Reserved*):			
Law Charges in connection with Appeals from India		11 11 6	—
POLICE (*Reserved*):			
Outfit allowances of Officers on appointment		—	60 0 0
Leave salaries of Officers		—	2,065 8 8
		—	2,125 8 8
MEDICAL (*Transferred*):			
Leave pay of Officers		—	801 2 1
PUBLIC HEALTH (*Transferred*):			
Leave pay of an Officer		215 5 2	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):			
Pensions of Military and Marine Officers in respect of Civil employment		292 4 10	28,271 19 8
MISCELLANEOUS (*Reserved*):			
Expenditure in connection with the Burma Delegation to the Joint Select Committee		1,106 5 0	343 12 10
		2,763 12 3	31,980 1 2
TOTAL		£34,743 13 5	

INDIA OFFICE,
August 1934.

SIDNEY TURNER.
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1935.

E. L. BALL,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BIHAR AND ORISSA, from the 1st April 1933 to the 31st March 1934.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted.	Non-Voted.
	£ s. d.	£ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with Appeals from India:		
Kumar Kamakhya Narain Singh *v.* Abhiman Singh and another	61 8 6	—
Patait Dina Nath Sahi *v.* Sonepura Wards Estate	4 14 0	—
Babu Nachim Narain *v.* Syed Ibrahim Hussain	338 18 6	—
Baijnath Jugal Kishore *v.* Maharajah Sris Chandra Nandi	39 17 6	—
Bindeshwari Charan Singh *v.* Dhargully Encumbered Estate	4 14 0	—
	449 12 6	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES:	£ s. d.	
Leave salary of Member of Executive Council	750 0 0	
„ „ A.D.C. to Governor	22 8 9	
	—	772 8 9
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	401 10 2	—
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	47 10 0	—
Law Charges in connection with Appeals from India	193 18 1	—
	241 8 1	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	—	7,414 5 4
	1,092 10 9	8,186 14 1
TOTAL	£9,279 4 10	

INDIA OFFICE,
August 1934.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1935.

E. L. BALL,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR, from the 1st April 1933 to the 31st March 1934.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted.	Non-Voted.
	£ s. d.	£ s. d.
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS AND MINISTERS:		
Outfit allowance of Governor - - - - -	—	200 0 0
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers - - - - - - -	283 4 2	—
MEDICAL (*Transferred*):		
Leave pay of Officers - - - - - -	385 2 1	427 6 0
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment -	525 4 0	7,063 10 11
TOTAL - - -	1,193 10 3	7,690 16 11
	£8,884 7 2	

INDIA OFFICE,
August 1934.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1935.

E. L. BALL,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF ASSAM, from the 1st April 1933 to the 31st March 1934.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted.	Non-Voted.
	£ s. d.	£ s. d.
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES:		
Leave Salary of Private Secretary to Governor - -	—	684 1 5
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers - - - - - - -	139 16 3	—
POLICE (*Reserved*):		
Leave salary of an Officer - - - - -	—	57 10 3
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment - -	—	6,722 0 4
	139 16 3	7,463 12 0
TOTAL - - -	£7,603 8 3	

INDIA OFFICE,
August 1934.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1935.

E. L. BALL,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE NORTH-WEST FRONTIER PROVINCE, from the 1st April 1933 to the 31st March 1934.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted.	Non-Voted.
	£ s. d.	£ s. d.
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, &c.:		
Leave salary of Governor	—	412 10 0
ADMINISTRATION OF JUSTICE (*Reserved*):		
Law charges	16 0 0	—
CIVIL WORKS (*Transferred*):		
Leave pay of an Officer	—	72 11 10
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pension of the widow of an officer killed in the execution of duty	—	140 0 0
	16 0 0	625 1 10
TOTAL	£641 1 10	

INDIA OFFICE,
August 1934.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1935.

E. L. BALL,
Auditor.

No. 2.—APPROPRIATION ACCOUNT of the Secretary of State in Council of India on account of the Central Government of India, for the Year 1933–34.

				Grant.	Expenditure.	Expenditure compared with Grant. Less than granted.	Expenditure compared with Grant. More than granted.
RAILWAY REVENUE ACCOUNT:							
GRANT No. 14:							
STATE RAILWAYS—INTEREST ON DEBT:			£	£	£	£	£
Bombay Baroda and Central India Railway.	Non-voted	...	...	*385,125*	*385,084*	*41*	—
	Voted	...	...	3,750	3,767	—	17
Burma Railways...	Non-voted	...	...	*37,500*	*37,500*	—	—
	Voted	...	...	375	375	—	—
East Indian Railway	Non-voted	...	...	*1,761,000*	*1,760,985*	*15*	—
	Voted	...	...	8,025	7,972	53	—
Eastern Bengal Railway (including Bengal Central Railway).	Non-voted	...	...	*125,925*	*125,871*	*54*	—
	Voted	...	...	375	356	19	—
Great Indian Peninsula Railway ...	Non-voted	...	...	*965,175*	*965,182*	—	*7*
	Voted	...	...	2,850	2,839	11	—
Indian Midland Railway	Non-voted	...	...	*18,375*	*18,365*	*10*	—
	Voted	...	...	150	158	—	8
Madras Railway	Non-voted	...	...	*362,175*	*362,193*	—	*18*
	Voted	...	...	300	269	31	—
Oude and Rohilkund Railway ...	Non-voted	...	...	*316,050*	*315,996*	*54*	—
	Voted	...	...	3,150	3,187	—	37
Scinde Punjab and Delhi Railway ...	Non-voted	...	...	*367,125*	*367,148*	—	*23*
	Voted	...	...	825	779	46	—
South Indian Railway	Non-voted	...	...	*146,625*	*146,635*	—	*10*
	Voted	...	...	1,425	1,418	7	—
(1) Interest on Capital Outlay not charged to Revenue.	Non-voted O.	...	*4,158,000*	*4,148,400*	*4,142,386*	*6,014*	—
	Non-voted S.	...	*−9,600**				
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES (Non-voted):							
Assam-Bengal Railway	O.	...	*81,525*	*79,425*	*79,390*	*35*	—
	S.	...	*−2,100**				
Bengal-Nagpur Railway	O.	...	*258,825*	*256,200*	*256,190*	*10*	—
	S.	...	*−2,625**				
Bengal and North-Western Railway (Tirhoot Railway).		...	...	*76,275*	*76,250*	*25*	—
Bengal and North-Western Railway (Tirhoot Railway) (Sinking Fund).		...	...	*4,125*	*4,076*	*49*	—
Bombay Baroda and Central India Railway...		...	...	*95,025*	*94,998*	*27*	—
Madras and Southern Mahratta Railway ...	O.	...	*284,025*	*282,525*	*282,538*	—	*13*
	S.	...	*−1,500**				
South Indian Railway	O.	...	*147,525*	*145,500*	*145,513*	—	*13*
	S.	...	*−2,025**				
Totals	Non-voted O.	...	*9,590,400*	*9,572,550*	*9,566,300*	*6,334*	*84*
	Non-voted S.	...	*−17,850*				
	Voted ...	...	...	21,225	21,120	167	62

						Excess + Saving −	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or −
STATE RAILWAYS—WORKING EXPENSES:								
GRANT No. 4:			£	£	£	£	£	£
(2) Miscellaneous	Non-voted S.	...	...	*225**	*274*	*+49*	—	*+49*
	Voted ...	...	...	375	984	+609	+600*	+9
GRANT No. 5:								
Rental paid to the South Behar Railway Company	Voted	...		30,000	30,000	—	—	—
MISCELLANEOUS RAILWAY EXPENDITURE:								
GRANT No. 11:								
(3) Miscellaneous	Non-voted O.	...	*11,100*	*11,400*	*11,337*	*−63*	—	*−63*
	Non-voted S.	...	*300**					
	Voted ...	...	...	1,500	634	−866	+225*	−1,091
GRANT No. 23:								
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:								
Payments under the Postal arrangement with the Lords of His Majesty's Treasury.	Voted	...	...	28,050	28,000	−50	—	−50
(4) Sundry items	Non-voted	...	...	*525*	—	*−525*	—	*−525*
	Voted ...	...	...	825	289	−536	—	−536
Totals	Non-voted	...	...	*525*	—	*−525*	—	*−525*
	Voted ...	...	...	28,875	28,289	−586	—	−586

* Advised 19th March 1934.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) The saving resulted partly from a smaller capital outlay during the year 1933–34 than had been anticipated and partly from a reduction in the rate of interest, arising out of a new issue of India Stock.

(2) Excesses due to payment of leave salaries: the final excesses were caused by payments to officers who arrived on leave late in the year.

(3) Voted.—Provision was made for the pay and expenses of a British railway official who visited India to advise on application of rationalised methods to Indian State Railways; the expenditure has fallen mainly into 1934–35.

(4) Saving made from provision for expenses of delegation to Cairo Conference. The bulk of the expenditure is now expected to fall into 1934–35 and to be wholly votable.

			£	Grant. £	Expenditure. £	Excess + Saving— £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or — £
GRANT No. 25:								
INTEREST ON ORDINARY DEBT:								
Interest on Loans contracted in England under various Acts.	Non-voted	O.	*11,632,050*	*11,429,175*	*11,428,712*	*—463*	—	*—463*
		S.	*—202,875**					
India Bonds purchased for cancellation: difference between par value and cost price.	Non-voted	S.	...	*193,650**	*193,615*	*—35*	—	*—35*
India Stock and Bonds: Discount on instalments prepaid.	Non-voted	O.	*5,400*	—	—	—	—	—
		S.	*—5,400**					
Interest portion of Railway Annuities.	Non-voted		...	*1,679,925*	*1,679,754*	*—171*	—	*—171*
Interest on outstanding liabilities of Railway Companies taken over on purchase.	Non-voted		...	*1,008,225*	*1,008,181*	*—44*	—	*—44*
Interest on Liabilities assumed in respect of British Government War Loan.	Non-voted	O.	*658,800*	—	—	—	—	—
		S.	*—658,800**					
(1) *Deduct*—Interest on Debt: Railways.	Non-voted	O.	*8,643,075*	*8,633,475*	*8,627,345*	*+6,130*	—	*+6,130*
		S.	*—9,600**					
(2) Management of Debt	Voted		...	205,200	432,875	+227,675	+235,500*	—7,825
Deduct—Management Charges: Railways.	Voted		..	21,225	21,120	+105	—	+105
Miscellaneous	Voted		...	19,500	19,069	—431	—	—431
Totals	Non-voted	Gross	...	*14,310,975*	*14,310,262*	*—713*	—	*—713*
		Deductions	...	*8,633,475*	*8,627,345*	*+6,130*	—	*+6,130*
		Net	...	*5,677,500*	*5,682,917*	*+5,417*	—	*+5,417*
	Voted		...	203,475	430,824	+227,349	+235,500	—8,151
GRANT No. 26:								
INTEREST ON OTHER OBLIGATIONS:								
Indian Military Widows' and Orphans' Fund, and Superior Services (India) Family Pension Fund.	Non-voted	O.	*48,300*	*43,200*	*42,967*	*—233*	—	*—233*
		S.	*—5,100†*					
Bengal and North-Western Railway 5 per cent. Debenture Stock: Discount Sinking Fund.	Non-voted		...	*525*	*509*	*—16*	—	*—16*
Totals			...	*43,725*	*43,476*	*—249*	—	*—249*
GRANT No. 73:								
CIVIL WORKS:								
Sundry items	Voted		...	525	574	+49	25‖ 50§	—26
GRANT No. 74:								
SUPERANNUATION:								
Superannuation and Retired Allowances:								
(3) India Office Establishment ...	Non-voted	O.	*56,850*	*59,175*	*55,328*	*—3,847*	—	*—3,847*
		S.	*2,325‡*					
High Court Judges	Non-voted	O.	*750*	*150*	*126*	*—24*	—	*—24*
		S.	*—600‡*					
Indian Civil Service... ...	Non-voted		...	*1,125*	*1,107*	*—18*	—	*—18*
Military, Medical, and Navy Funds.	Non-voted	O.	*249,750*	*247,500*	*246,508*	*—992*	—	*—992*
		S.	*—2,250‡*					
(4) Pensions of Military and Marine Officers in respect of Civil employment and miscellaneous pensionary payments.	Non-voted	O.	*63,600*	*68,400*	*68,190*	*—210*	—	*—210*
		S.	*4,800‡*					
	Voted		...	1,125	1,637	+512	+600‡	—88
Totals	Non-Voted		...	*376,350*	*371,259*	*—5,091*	—	*—5,091*
	Voted		...	1,125	1,637	+512	+600	—88

* Advised 29th March 1934. † Advised 28th March 1934. ‡ Advised 1st February 1934.
§ Advised 28th November 1933. ‖ Advised 24th February 1934.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) See explanation (1) on previous page.
(2) The excess over the Budget figure was caused by the issue of a second India Loan during the year ; £7,500 of the expenses involved has fallen into 1934–35.
(3) The saving is mainly due to payments, expected in 1933–34, falling into the following year.
(4) Voted.—Excess due to further retirements of military officers who had served in civil capacities, but regarding whose pensions no information was available when the Budget was framed.

GRANT No. 86:—Expenditure in England under the control of the Secretary of State.

		£	Grant. £	Expenditure. £	Excess + Saving − £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or − £
A. INDIA OFFICE ESTABLISHMENT:							
A 1. Salaries	Non-voted O. ...	*192,600*					
	Non-voted S. ...	*−3,300*	*189,300*	*185,475*	*−3,825*	—	*−3,825*
A 2. *Deduct*: Recoverable from Home Government.	Non-voted ...	...	*−92,100*	*92,127*	*−27*	—	*−27*
B. INDIA OFFICE EXPENSES:							
B 1. Postage and Telegrams to India	Voted ...	...	6,825	7,678	+853	+975	−122
B 2. National Health Insurance ...	Non-voted O. ...	*450*					
	Non-voted S. ...	*225*	*675*	*729*	*+54*	—	*+54*
B 3. Office Contingencies ...	Non-voted O. ...	*975*					
	Non-voted S. ...	*−75*	*900*	*812*	*−88*	—	*−88*
	Voted ...	...	13,275	13,265	−10	—	−10
B 4. Miscellaneous expenditure ...	Non-voted O. ...	*450*					
	Non-voted S. ...	*−150*	*300*	*293*	*−7*	—	*−7*
	Voted ...	...	225	144	−81	−75	−6
B 5. *Deduct*: Recoverable from Home Government.	Voted ...	...	9,075	9,083	−8	—	−8
C. INDIA AUDIT ESTABLISHMENT:							
C 1. Salaries	Non-voted O. ...	*16,575*					
	Non-voted S. ...	*−1,125*	*15,450*	*15,251*	*−199*	—	*−199*
C 2. *Deduct*: Recoverable from Home Government.	Non-voted ...	...	*3,150*	*3,139*	*+11*	—	*+11*
C 3. *Deduct*: Chargeable to High Commissioner.	Non-voted O. ...	*7,500*					
	Non-voted S. ...	*−225*	*7,275*	*7,250*	*+25*	—	*+25*
D. EXPENDITURE IN CONNECTION WITH THE LEAGUE OF NATIONS:							
D 1. Grant-in-aid towards expenses of Secretariat.	Voted ...	...	108,150	103,773	−4,377	−4,350	−27
D 2. Other expenditure	Non-voted O. ...	*1,950*					
	Non-voted S. ...	*150*	*2,100*	*2,071*	*−29*	—	*−29*
	Voted ...	...	525	279	−246	−225	−21
E. MISCELLANEOUS CIVIL CHARGES:							
E 1. Customs	Voted ...	...	375	339	−36	—	−36
E 2. Taxes on Income	Voted ...	...	2,400	1,541	−859	−825	−34
E 3. Forest	Voted ...	...	75	7	−68	—	−68
E 4. General Administration (India)	Non-voted O. ...	*1,200*					
	Non-voted S. ...	*1,275*	*2,475*	*2,315*	*−160*	—	*−160*
	Voted ...	...	3,375	4,001	+626	+300	+326
E 5. Justice	Non-voted ...	...	*3,600*	*3,575*	*−25*	—	*−25*
	Voted ...	...	—	5	+5	+75	−70
E 6. Jails and Convict Settlements	Non-voted S.	...	*75*	*52*	*−23*	—	*−23*
	Voted ...	...	225	397	+172	+225	−53
E 7. Police	Non-voted ...	...	*75*	*5*	*−70*	—	*−70*
	Voted ...	...	300	207	−93	−75	−18
E 8. Ports and Pilotage	Non-voted O. ...	*375*					
	Non-voted S. ...	*900*	*1,275*	*1,328*	*+53*	—	*+53*
E 9. Scientific Departments ...	Non-voted O. ...	*525*					
	Non-voted S. ...	*225*	*750*	*744*	*−6*	—	*−6*
	Voted ...	...	3,300	1,652	−1,648	−1,500	−148

EXPLANATIONS of the causes of variation between Expenditure and Grant.

A. 1. The final saving is mainly due to salaries payable in March 1934 not being drawn within the year; there were also savings through posts being left unfilled.

B. 1. Expenditure was exceptionally heavy in the early part of the year, largely on account of telegrams in connection with constitutional reforms; in the later months it was slightly lower than had been anticipated.

B. 2. The payments made in the year included arrears for the preceding year, and current advances were made at a higher figure than before in order to avoid similar arrear claims in future.

B. 4. The saving reflects economies in legal expenses.

D. 1. Gold currency for payment of the contribution was obtained at a lower cost than had seemed probable when the Budget was framed.

D. 2. Voted.—Economies effected in the previous year were maintained in 1933-34.

E. 2. The expenditure represents the cost of a number of Privy Council appeals; the amount of such charges, depending largely on the time taken in hearing the case, cannot be accurately foreseen.

E. 4. Voted.—The excess over the Budget grant was caused by sundry payments to the Colonial Office in connection with the civil administration of Aden; the final excess is due to charges which arose too late for formal reappropriation to be made from the savings which exist under "Other Charges."

E. 5. Voted.—Legal expenses were incurred which had not been foreseen when the Budget was framed.

E. 6. Voted.—The officer, for whose leave pay provision was made, was granted an extension of leave.

E. 9. Voted.—The saving is due to the discontinuance of the contribution to the Imperial Institute, for which £900 was provided, and to the non-completion of certain scientific publications within the year.

GRANT No. 86—*cont.* E. MISCELLANEOUS CIVIL CHARGES—*cont.*		£	Grant. £	Expenditure. £	Excess + Saving − £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or − £
E 10. Medical	Non-voted O. ...	*900*					
	Non-voted S. ...	*−900*	—	—	—	—	—
	Voted ...	...	150	104	−46	—	−46
E 11. Public Health	Voted ...	...	4,725	5,576	+851	+900	−49
E 12. Aviation	Voted ...	...	750	6,093	+5,343	+5,400	−57
E 13. Miscellaneous Departments ...	Non-voted ...	...	*300*	*270*	*−30*	—	*−30*
	Voted ...	.	3,975	2,646	−1,329	−1,275	−54
E 14. Stationery and Printing ...	Voted ...	...	10,800	7,133	−3,667	−3,300	−367
Deduct contribution by Home Government.	Voted ...	...	3,450	3,496	−46	—	−46
Miscellaneous:							
E 15. International Labour Conference.	Non-voted ...	...	*600*	*537*	*−63*	—	*−63*
	Voted ...	...	525	354	−171	−150	−21
E 16. World Economic and Monetary Conference.	Non-voted O. ...	*300*					
	Non-voted S. ...	*750*	*1,050*	*1,962*	*+912*	—	*+912*
	Voted ...	...	75	180	+105	+150	−45
E 17. Disarmament Conference ...	Non-voted S.	...	*2,700*	*3,247*	*+547*	—	*+547*
	Voted ...	...	—	645	+645	+675	−30
E 18. Indian Round Table Conference.	Voted ...	...	—	71	+71	+75	−4
E 19. Indian Delegation to Joint Select Committee.	Non-voted O. ...	*2,100*					
	Non-voted S. ...	*3,300*	*5,400*	*5,484*	*+84*	—	*+84*
	Voted ...	...	9,900	9,845	−55	—	−55
E 20 Burma Delegation to Joint Select Committee.	Non-voted S.	...	*300*	*31*	*−269*	—	*−269*
	Voted ...	...	—	1,106	+1,106	+1,200	−94
E 21. International Relief Union ...	Voted ...	...	—	2,506	+2,506	+2,550	−44
E 22. Secret Service Expenditure...	Non-voted ...	...	*8,550*	*8,500*	*−50*	—	*−50*
E 23. Grant-in-aid	Voted ...	...	1,125	1,125	—	—	—
E 24. Relief and repatriation of destitute Indians.	Voted ...	...	1,800	2,437	+637	+675	−38
E 25. Other Charges	Non-voted O. ...	*1,800*					
	Non-voted S. ...	*−150*	*1,650*	*1,510*	*−140*	—	*−140*
	Voted ...	...	5,325	3,267	−2,058	−1,425	−633
Totals	Non-voted O ...	*130,575*					
	Non-voted S. ...	*4,425**	*135,000*	*131,675*	*−3,325*	—	*−3,325*
	Voted O. ...	...	165,675	163,797	−1,878	—	−1,878
	Saving surrendered		—	—	—	−750	+750
						−750	−1,128

* Advised 23rd March 1934.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

E. 11. Contribution to the International Bureau of Public Health on a gold franc basis with retrospective effect involved additional expenditure; the cost of the Jeddah Agency was also somewhat greater than had been anticipated.

E. 12. Payment of £4,935 in respect of the Mooring Tower at Karachi, for which no provision had been made, was requested in Department of Industries and Labour letter No. W. 60, dated 6th February 1934. In addition, expenditure in connection with the International Commission for Air Navigation was heavier than had been expected.

E. 13. Voted.—The saving is due to non-completion within the year of volumes of "Calendars of Court Minutes," "English Factories in India" and India Office Library catalogues.

E. 14. The saving is accounted for by postponement of charges to a later year.

E. 16. Non-voted.—The excess arises as a result of the payment in England of the deputation pay of the Finance Member of the Governor-General's Council, for which provision had not been made.

E. 17. The continuance of the Conference to the end of the year had not been foreseen.

E. 19. Non-voted.—Pay was issued to the Secretary to the Indian delegation for a longer period than had been anticipated.

E. 20. Non-voted.—Provision made for official advisers proved to be unnecessary.

E. 20. Voted.—Information regarding this delegation was not available in time for Budget provision to be made.

E. 21. The payment of India's contribution to the Union, not provided for in the Grant, was made after consultation with the Government of India, Department of Education, Health and Lands (*vide* telegram F. 28/1/24 G., dated 26th February 1934).

E. 24. The expenditure reflects the increase in the number of destitutes, and includes £1,099 in respect of repatriations from Jeddah.

E. 25. Voted.—The Budget provided £1,485 for the cost of actuarial work which was, however, not completed in the year. There was also a saving of £234 in the cost of books supplied to India.

Non-voted Expenditure.

		£	Grant. £	Expenditure. £	Expenditure compared with Grant: Less than granted. £	Expenditure compared with Grant: More than granted. £
ECCLESIASTICAL:						
Sundry items...		...	75	67	8	—
(1) POLITICAL:						
Sundry items...	O.	... 8,700	12,300	10,757	1,543	—
	S.	... 3,600*				
(2) WATCH AND WARD:						
Sundry items...		...	1,500	1,285	215	—
TERRITORIAL AND POLITICAL PENSIONS:						
(3) Members of the family of the late Maharajah Duleep Singh.		... ...	7,500	6,917	583	—
Members of the Bengal Nizamut family...		... ...	525	468	57	—

Military Expenditure (Non-voted).

DEFENCE SERVICES—EFFECTIVE CHARGES:						
ARMY:						
Payments to War Office for British Troops serving in India.	O.	... 1,400,025	1,250,025	1,250,000	25	—
	S.	... −150,000				
Discharge Gratuity and Deferred Pay of British Troops.	O.	... 42,450	43,125	44,108	—	983
	S.	... 675				
Vocational training of British Troops ...	O.	... 24,000	22,800	21,388	1,412	—
	S.	... −1,200				
Furlough Allowances and Voyage Pay of British Troops serving in India:						
Officers...	O.	... 93,000	90,900	86,160	4,740	—
	S.	... −2,100				
Other ranks	O.	... 57,000	58,500	59,593	—	1,093
	S.	... 1,500				
Furlough Allowances:						
Indian Army Regimental	O.	... 246,000	225,000	218,196	6,804	—
	S.	... −21,000				
National Health Insurance	O.	... 38,250	38,400	38,350	50	—
	S.	... 150				
Unemployment Insurance	O.	... 85,050	96,975	96,926	49	—
	S.	... 11,925				
Contributory Pensions Act, 1925 ...	O.	... 114,600	115,050	115,050	—	—
	S.	... 450				
Marriage Allowances and Allotments:						
British Troops	O.	... 264,000	250,800	249,191	1,609	—
	S.	... −13,200				
Indian Army	O.	... 31,500	25,500	25,793	—	293
	S.	... −6,000				
Pay of Second Lieutenants on appointment.	O.	... 10,800	12,600	12,274	326	—
	S.	... 1,800				
Consolidated Clothing Allowances ...		... ...	1,050	746	304	—
Fighting Units: Miscellaneous ...	O.	... 1,200	2,325	2,016	309	—
	S.	... 1,125				
Military Training Establishments:						
Pay, officers'	O.	... 23,700	24,300	24,743	—	443
	S.	... 600				
Other charges	O.	... 1,200	1,050	801	249	—
	S.	... −150				
Army Education:						
Pay, officers'	O.	... 6,900	2,700	2,262	438	—
	S.	... −4,200				
Other charges	O.	... 4,350	6,000	6,135	—	135
	S.	... 1,650				

*Advised 20th February 1934.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Saving due to smaller charges than expected for miscellaneous expenditure.
(2) Provision was based on experience in previous years.
(3) Less than a full year's pension was paid within the financial year.

Note.—Military Services. Estimates leading to final appropriation under pay heads were fixed from known charges for part of the year with an addition for later months based on experience of the corresponding periods of previous years. These charges are, however, subject to fluctuation on account of variations not only in the amount of leave taken but also in the amount of advances of pay required.

Military Expenditure (Non-voted)—*cont.*

DEFENCE SERVICES—EFFECTIVE CHARGES—*cont.*				Grant.	Expenditure.	Expenditure compared with Grant.	
ARMY—*cont.*			£	£	£	Less than granted. £	More than granted. £
Indian Army Service Corps:							
Pay, officers'	O.		49,800	50,100	51,169	—	1,069
	S.		300				
Other charges	O.		26,250	29,400	29,514	—	114
	S.		3,150				
Remount Depots:							
Pay, officers'	O.		2,700	2,400	2,427	—	27
	S.		−300				
Other charges	O.		525	675	599	76	—
	S.		150				
Veterinary Services:							
Pay, officers'	O.		2,400	3,000	2,873	127	—
	S.		600				
Other charges	O.		300	—	—	—	—
	S.		−300				
Arsenals:							
Pay, officers'	O.		10,500	9,300	9,224	76	—
	S.		−1,200				
Other charges	O.		29,400	27,000	25,603	1,397	—
	S.		−2,400				
Medical Services:							
Pay, officers'	O		64,500	68,700	64,069	4,631	—
	S.		4,200				
Overseas pay and other charges	O.		43,050	53,100	54,657	—	1,557
	S.		10,050				
Sundry Administrative Services: Pay and miscellaneous.			...	10,725	10,301	424	—
Medical Store Depots and Workshops: Furlough Allowances and miscellaneous.			...	1,800	1,784	16	—
Ordnance and Clothing Factories: Furlough Allowances and Miscellaneous.	O.		1,500	300	656	—	356
	S.		−1,200				
Grass Farms: Furlough Allowances and miscellaneous.	O.		3,300	2,100	2,031	69	—
	S.		−1,200				
Dairy Farms: Furlough Allowances and miscellaneous.	S.		...	450	410	40	—
Staff: Army Headquarters:							
Pay, officers'			...	13,800	13,464	336	—
Pay, other ranks	O.		3,000	2,400	2,368	32	—
	S.		−600				
Staff of Commands:							
Pay, officers'	O.		12,600	11,400	11,750	—	350
	S.		−1,200				
Pay, other ranks	O.		3,300	3,900	3,793	107	—
	S.		600				
Staff of Districts and Brigades:							
Pay, officers'	O.		32,100	26,100	24,286	1,814	—
	S.		−6,000				
Pay, other ranks	O.		8,700	7,500	7,059	441	—
	S.		−1,200				
Staff: Overseas Pay and miscellaneous	O.		7,500	6,750	6,046	704	—
	S.		−750				
Stores taken to India with Troops:							
(1) Clothing			...	15,000	11,211	3,789	—
Ordnance			...	30,600	30,139	461	—
Contributions towards Aden Expenditure	O.		134,100	117,000	115,500	1,500	—
	S.		−17,100				
(2) Sea Transport and Concession Passages	O.		515,025	431,100	416,684	14,416	—
	S.		−83,925				
Land Transport	O.		2,100	2,400	2,485	—	85
	S.		300				
Embarkation and Transport Staff:							
Pay, officers'	O.		1,200	75	207	—	132
	S.		−1,125				
Pay, other ranks	O.		600	900	842	58	—
	S.		300				

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) The saving is due partly to a fall in prices and partly to the number of soldiers proceeding to India being smaller than had been anticipated.

(2) A larger amount than usual of the cost of trooping for the season has fallen into the following year; in addition, there was a greater decrease than had been expected in the cost of concession passages as compared with the previous year.

Military Expenditure (Non-voted)—*cont.*

		£	Grant. £	Expenditure. £	Expenditure compared with Grant. Less than granted. £	More than granted. £
DEFENCE SERVICES—EFFECTIVE CHARGES—*cont.*						
ARMY—*cont.*						
Transport and Miscellaneous: Miscellaneous.	O.	*1,500*	*1,200*	*1,254*	—	*54*
	S.	*—300*				
Military Engineer Services: Pay of R.E. personnel, &c.	O.	*27,300*	*26,100*	*25,211*	*889*	—
	S.	*—1,200*				
ROYAL AIR FORCE:						
Air Ministry for Troops serving in India	O.	*107,100*	*210,000*	*210,000*	—	—
	S.	*102,900*				
Discharge Gratuities	O.	*1,125*	*975*	*953*	*22*	—
	S.	*—150*				
Furlough and Voyage Pay	O.	*10,500*	*9,000*	*8,142*	*858*	—
	S.	*—1,500*				
Educational Charges		*...*	*8,700*	*8,451*	*249*	—
National Health Insurance		*...*	*1,200*	*1,218*	—	*18*
Unemployment Insurance	O.	*1,200*	*1,350*	*1,320*	*30*	—
	S.	*150*				
Contributory Pensions Act, 1925	O.	*3,600*	*3,675*	*3,654*	*21*	—
	S.	*75*				
Marriage Allowances and Allotments	O.	*70,200*	*80,100*	*80,976*	—	*876*
	S.	*9,900*				
Consolidated Clothing Allowances	O.	*975*	*900*	*893*	*7*	—
	S.	*—75*				
Cost of Sea Transport	O.	*26,100*	*63,000*	*63,531*	—	*531*
	S.	*36,900*				
Stores taken to India	O.	*975*	*750*	*795*	—	*45*
	S.	*—225*				
Miscellaneous	O.	*750*	*600*	*238*	*362*	—
	S.	*—150*				
MARINE:						
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	O.	*101,400*	*100,800*	*100,192*	*608*	—
	S.	*—600*				
Royal Indian Marine Furlough Pay		*...*	*16,500*	*15,917*	*583*	—
Sundry items	O.	*5,250*	*5,100*	*5,936*	—	*836*
	S.	*—150*				
Totals—Effective Charges	O.	*3,855,825*	*3,725,025*	*3,683,564*	*50,458*	*8,997*
	S.	*—130,800*				
DEFENCE SERVICES — NON-EFFECTIVE CHARGES:						
ARMY:						
(1) Payments to War Office for Retired Pay, &c., of British Forces for service in India.	O.	*1,199,625*	*1,201,350*	*1,198,108*	*3,242*	—
	S.	*1,725*				
Pay and Pensions of Non-Effective and Retired Officers of the Indian Service.	O.	*1,818,000*	*1,815,000*	*1,815,135*	—	*135*
	S	*—3,000*				
Gratuities of Military Officers	O.	*18,000*	*9,000*	*9,241*	—	*241*
	S.	*—9,000*				
Wound Pensions and Gratuities		*...*	*11,400*	*11,017*	*383*	—
Miscellaneous Pensions	O.	*223,650*	*220,725*	*220,895*	—	*170*
	S.	*—2,925*				
(2) Indian Military Service Family Pensions	O.	*313,500*	*310,500*	*306,291*	*4,209*	—
	S.	*—3,000*				
Miscellaneous—Non-Effective	O.	*8,700*	*7,650*	*8,152*	—	*502*
	S.	*—1,050*				
ROYAL AIR FORCE:						
Air Ministry: Non-Effective Charges	O.	*23,250*	*34,500*	*34,700*	—	*200*
	S.	*11,250*				
MARINE:						
Royal Indian Marine Retired Pay and Miscellaneous payments.	O.	*49,725*	*48,525*	*47,335*	*1,190*	—
	S.	*—1,200*				
Totals—Non-Effective Charges	O.	*3,665,850*	*3,658,650*	*3,650,874*	*9,024*	*1,248*
	S.	*—7,200*				
TOTAL—DEFENCE SERVICES	O.	*7,521,675*	*7,383,675*	*7,334,438*	*59,482*	*10,245*
	S.	*—138,000**				

* Advised 8th and 20th March 1934.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) The difference is mainly accounted for by an adjustment (on a provisional basis) of the account with the War Office for the previous year.

(2) The normal increase expected during the year was not realised; it is anticipated that a larger increase than the normal will consequently occur in 1934-35.

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

Railway Capital Account.

	Grant.	Expenditure.	Excess + Saving −	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or −
CONSTRUCTION OF STATE RAILWAYS:					
STATE RAILWAYS WORKED BY COMPANIES:	£	£	£	£	£
Stores, Establishment Charges, &c. (Voted):					
Assam Bengal Railway:					
Works ...	27,000	22,860	−4,140	−4,125	−15
General Purposes	34,800	29,209	−5,591	−5,100	−491
Bombay, Baroda, and Central India Railway:					
Works ...	69,000	21,546	−47,454	−44,850	−2,604
General Purposes	139,800	127,117	−12,683	−4,500	−8,183
Bengal-Nagpur Railway:					
Works ...	18,600	23,651	+5,051	+6,450	−1,399
General Purposes	115,800	114,294	−1,506	+2,025	−3,531
Madras and Southern Mahratta Railway:					
Works ...	90,600	42,977	−47,623	−44,100	−3,523
General Purposes	117,900	90,273	−27,627	−23,550	−4,077
Rohilkund and Kumaon Railway:					
Works ...	2,700	2,207	−493	−375	−118
General Purposes	12,300	10,032	−2,268	−975	−1,293
South Indian Railway:					
Works ...	101,100	90,780	−10,320	−4,575	−5,745
General Purposes	99,900	105,040	+5,140	+5,400	−260
Bengal and North-Western Railway:					
Works ...	2,700	683	−2,017	+825	−2,842
General Purposes	46,800	45,428	−1,372	—	−1,372
Totals ... Voted ...	879,000	726,097	−152,903	−117,450	−35,453

				Grant.	Expenditure.	Expenditure compared with Grant. Less than granted.	Expenditure compared with Grant. More than granted.
PAYMENTS FOR DISCHARGE OF DEBENTURES:				£	£	£	£
Bengal-Nagpur Railway	... Non-voted...	S.†	...	*152,025*	*152,000*	*25*	—

† Advised 19th March 1934.

INDIA OFFICE,
22nd November 1934.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
1st March 1935.

E. L. BALL,
Auditor.

GOVERNMENT OF MADRAS.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1933–34.

GRANT No. XXXVII.

				Grant.	Expenditure.	Excess (+) or Saving (−).	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or −
			£	£	£	£	£	£
(1) LAND REVENUE (*Reserved*):								
Law Charges in connection with appeals from India.	Voted	...	...	900	594	−306	+30†	−336
(2) GENERAL ADMINISTRATION (*Reserved*):								
Leave Salaries ...	Non-voted O.	...	*300*	*465*	*451*	*−14*	—	*−14*
	Non-voted S.	...	*165*†					
University subventions	Voted	...	...	570	588	+18	+30†	−12
(3) ADMINISTRATION OF JUSTICE (*Reserved*):								
Sundry items ...	Voted	...	...	450	115	−335	−330†	−5
(4) JAILS AND CONVICT SETTLEMENTS (*Reserved*):								
Leave Salaries ...	Voted	...	...	—	250	+250	+255†	−5
(5) POLICE (*Reserved*):								
Sundry items ...	Non-voted	...	...	*30*	*30*	—	—	—
(6) SCIENTIFIC DEPARTMENTS (*Transferred*):								
"Flora of Madras"	Voted	...	...	210	—	−210	−210†	—
(7) CIVIL WORKS (*Transferred*):								
Leave Salaries ...	Voted	...	...	—	373	+373	+345†	+28
(8) SUPERANNUATION (*Reserved*):								
Portions of pensions of Military Officers in respect of civil employment, &c.	Non-voted O.	...	*11,325*	*12,510*	*12,487*	*−23*	—	*−23*
	Non-voted S.	...	*1,185**					
	Voted	...	...	540	533	−7	—	−7
Totals ...	Non-voted O.	...	*11,655*	*13,005*	*12,968*	*−37*	—	*−37*
	Non-voted S.	...	*1,350*					
	Voted	...	...	2,670	2,453	−217	+120	−337

* Vide Madras Government Order No. R. 104, dated 15th February 1934.
† „ „ „ „ No. R. 305, dated 13th March 1934.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Budget provision was made for an important appeal case, which proved, however, to be much less expensive than had been anticipated.
(3) Budget provision was made for the expenses of an appeal which is now expected to reach hearing in 1934–35.
(4) Information regarding this expenditure was not available in time for Budget provision to be made.
(6) Work not completed in the year.
(7) Information regarding this expenditure was not available when the Budget was framed. The final excess, which could have been met from savings under other heads, was caused by a payment which was expected to fall in the following year.

INDIA OFFICE,
22nd November 1934.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1935.

E. L. BALL,
Auditor.

GOVERNMENT OF BOMBAY.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1933-34.

GRANT No. 35.

			£	Grant. £	Expenditure. £	Excess (+) or Saving (−). £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or − £
(1) LAND REVENUE (*Reserved*):								
Law Charges in connection with Appeals from India.	Voted	... ...		390	707	+317	+450*	−133
(2) GENERAL ADMINISTRATION (*Reserved*):								
Leave Salaries and Sundry items	Non-voted	O.	*2,199*	*2,265*	*2,261*	*−4*	—	*−4*
		S.	*66**					
	Voted	... ...		150	115	−35	−30*	−5
University Subventions	Voted	... ...		480	509	+29	+30*	−1
(3) ADMINISTRATION OF JUSTICE (*Reserved*):								
Sundry items	Voted	... ...		60	48	−12	—	−12
(4) POLICE (*Reserved*):								
Outfit Allowances	Non-voted	... ...		*60*	*60*	—	—	—
(5) PORTS AND PILOTAGE (*Reserved*):								
Leave Salary	Non-voted.	S.		*12**	*12*	—	—	—
(6) MEDICAL (*Transferred*):								
Leave Salaries	Non-Voted	O.	*1,050*	*1,020*	*988*	*−32*	—	*−32*
		S.	*−30**					
	Voted	... ...		600	304	−296	−285*	−11
(7) PUBLIC HEALTH (*Transferred*):								
Leave salary	Non-voted.	S.		*24**	*22*	*−2*	—	*−2*
(8) SUPERANNUATION (*Reserved*):								
Portion of pensions of Military Officers in respect of civil employment.	Non-voted	O.	*20,700*	*21,330*	*21,305*	*−25*	—	*−25*
		S.	*630**					
	Voted	... ...		60	422	+362	+363*	−1
(9) Rounding	Non-voted	O.	*−9*	*3*	—	*−3*	—	*−3*
		S.	*12**					
	Voted	... ...		−15	—	+15	—	+15
Totals...	Non-voted	O.	*24,000*	*24,714*	*24,648*	*−66*	—	*−66*
		S.	*714†*					
	Voted	... ...		1,725	2,105	+380	+528†	−148

* Vide Finance Department, No. P. 89-G., dated 16th March 1934.

† The net supplementary non-voted appropriation was £675 only, and the voted re-appropriation £525 only, allowance having been made for expected gains on exchange.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Two appeal cases, one provided for in the Budget and one by re-appropriation, each proved less expensive than had been anticipated.

(6) Non-voted.—The officer for whose pay Budget provision was made returned to India earlier than had been expected.
Voted.—One officer did not arrive on leave during the year.

(8) Voted.—New cases of pension chargeable against the Province arose during this financial year.

(9) Voted.—The excess under "Rounding" is covered by savings elsewhere.

INDIA OFFICE,
22nd November 1934.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1935.

E. L. BALL,
Auditor.

GOVERNMENT OF BENGAL.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1933–34.

GRANT No. 30.

		£	Grant. £	Expenditure. £	Excess (+) or Saving (−). £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted, + or − £
(1) LAND REVENUE (*Reserved*):							
Law Charges in connection with Appeals from India.	Voted ...	...	1,320	1,444	+124	+150†	−26
(2) GENERAL ADMINISTRATION (*Reserved*):							
HEADS OF PROVINCES:							
Leave salaries and sundry items	Non-voted O.	*1,002*					
	Non-voted S.	*−402†*	*600*	*547*	*−53*	—	*−53*
	Voted ...	...	90	80	−10	—	−10
MISCELLANEOUS:							
Subventions to Universities ...	Voted ...	...	600	631	+31	+33†	−2
(3) ADMINISTRATION OF JUSTICE (*Reserved*):							
Sundry items	Voted ...	...	60	467	+407	+360†	+47
(4) POLICE (*Reserved*):							
Leave and outfit allowances ...	Non-voted	...	*60*	*60*	—	—	—
	Voted ...	...	—	37	+37	+45*†	−8
Emergency deductions from Leave Salaries.	Voted ...	...	—	—	—	*−6**	*+6*
(5) PORTS AND PILOTAGE (*Reserved*):							
Leave salaries	Non-voted. S.	...	*327†*	*324*	*−3*	—	*−3*
Emergency deductions from Leave salaries	Non-voted. S.	...	*−21†*	*−20*	*+1*	—	*+1*
(6) MEDICAL (*Transferred*):							
Leave salaries	Non-voted. S.	...	*33†*	*33*	—	—	—
	Voted ...	...	333	—	−333	−333*†	—
Emergency deductions from Leave Salaries.	Voted ...	...	−6	—	+6	+6*	—
(7) SUPERANNUATION (*Reserved*):							
Portions of pensions of Military and Marine Officers in respect of civil employment.	Non-voted O.	*15,900*					
	Non-voted S.	*480†*	*16,380*	*16,383*	*+3*	—	*+3*
	Voted ...	...	810	1,639	+829	+384†	+445
Totals	Non-voted O.	*16,962*					
	Non-voted S.	*417*	*17,379*	*17,327*	*−52*	—	*−52*
	Voted ...	...	3,207	4,298	+1,091	+639	+452

* Vide Government of Bengal (Finance Department) No. 2618-F.B., dated 23rd May 1933.
† " " " " 1589-F.B., dated 13th March 1934.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) The final saving resulted from difficulty in estimating appeal costs.
(2) Non-Voted.—An expected claim for allowances has not yet been made.
(3) Excess caused by expenditure which was expected to fall in 1934–35.
(4) and (6) Voted.—The greater part of the pay for which provision had been made under "Medical" was borne by the Central Government; the remainder proved to be chargeable to "Police."
(7) Voted.—Excess due to new admissions of Indian Medical Department officers to pension.
Note.—The excesses not covered by reappropriation could have been met from savings in the portion of the Grant under the control of the High Commissioner for India.

INDIA OFFICE,
22nd November 1934.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1935.

E. L. BALL,
Auditor.

GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1933–34.

GRANT No. 19.

			£	Grant. £	Expenditure. £	Excess (+) or Saving (−). £	Net modification by reappropriation, withdrawal, or surrender. £	Remainder unadjusted, + or − £
(1) LAND REVENUE (*Reserved*):								
Law Charges in connection with Appeals from India.	Voted	O.	300	1,218	1,124	−94	+102(*a*)	−196
		S.	918(*c*)					
(2) GENERAL ADMINISTRATION (*Reserved*):								
Leave Allowances	Non-voted	S.	*135*(*b*)	*253*	*244*	*−9*	—	*−9*
		S.	*118*(*d*)					
Subventions to Universities ...	Voted	O.	690	729	728	−1	—	−1
		S.	39(*c*)					
(3) ADMINISTRATION OF JUSTICE (*Reserved*):								
Law Charges in connection with Appeals, and sundry items.	Voted	O.	60	186	185	−1	—	−1
		S.	126(*c*)					
(4) JAILS AND CONVICT SETTLEMENTS (*Reserved*):								
Maintenance of prisoners ...	Voted	O.	300	246	244	−2	—	−2
		S.	−54(*c*)					
(5) POLICE (*Reserved*):								
Outfit Allowances	Non-voted	O.	*60*	*90*	*90*	—	—	—
		S.	*30*(*b*)					
(6) EDUCATION (*Transferred*):								
Leave Salary	Voted	S.	...	315(*c*)	315	—	—	—
(7) MEDICAL (*Transferred*):								
Leave Salaries	Non-voted	S.	...	*729*(*b*)	*728*	*−1*	—	*−1*
	Voted	S.	...	171(*c*)	170	−1	—	−1
(8) SUPERANNUATION (*Reserved*):								
Portions of pensions of Military Officers in respect of civil employment.	Non-voted	O.	*11,700*	*13,920*	*13,882*	*−38*	—	*−38*
		S.	*2,220*(*b*)					
	Voted	O.	1,110	1,074	1,084	+10	—	+10
		S.	−36(*c*)					
Totals ...	Non-voted	O.	*11,760*	*14,992*	*14,944*	*−48*	—	*−48*
		S.	*3,232*					
	Voted	O.	2,460	3,939	3,850	−89	+102	−191
		S.	1,479					

(*a*) Vide Government of the United Provinces (Finance Department), No. B. 2155, dated 8th February 1934.
(*b*) " " " " " B. 239, dated 16th February 1934.
(*c*) " " " " " B. 239, dated 10th March 1934.
(*d*) " " " " " F.L. 1109, dated 15th March 1934.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) One of the appeal cases proved much less expensive than had been anticipated.
(8) Voted.—The Supplementary grant was £12 less than the estimated requirements. The resulting excess could, however, have been met from savings under other heads.

INDIA OFFICE,
22nd November 1934.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1935.

E. L. BALL,
Auditor.

GOVERNMENT OF THE PUNJAB.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1933–34.

GRANT No. 42:				Grant. £	Actual Expenditure. £	Excess (+) or Saving (−). £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted, + or − £
(1) GENERAL ADMINISTRATION (*Reserved*):								
Leave Allowances ...	Non-voted	S.	...	*516**	*512*	*−4*	—	*−4*
University Subventions ...	Voted	...	...	510	552	+42	+45†	−3
(2) ADMINISTRATION OF JUSTICE (*Reserved*):								
Law Charges in connection with Appeals from India, &c.	Voted	...	...	450	272	−178	−150†	−28
(3) JAILS AND CONVICT SETTLEMENTS (*Reserved*):								
Maintenance of a prisoner ...	Voted	...	...	120	142	+22	+24†	−2
(4) POLICE (*Reserved*):								
Outfit allowances of officers on appointment.	Non-voted		...	*90*	*90*	—	—	—
(5) MEDICAL (*Transferred*):								
Leave allowances ...	Voted	...	...	870	602	−268	−267†	−1
(6) SUPERANNUATION (*Reserved*):								
Pensions of military officers in respect of civil employ.	Non-voted	O. £ *17,025*		*19,170*	*19,161*	*−9*	—	*−9*
		S. *2,145**						
	Voted	O. 75		90	435	+345	+348†	−3
		S. 15*						
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE.	Non-voted	O. *17,115*		*19,776*	*19,763*	*−13*	—	*−13*
		S. *2,661*						
	Voted	O. 2,025		2,040	2,003	−37	—	−37
		S. 15						
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.								
(7) HYDRO-ELECTRIC SCHEME:								
CAPITAL EXPENDITURE (*Transferred*):								
Leave pay	Non-voted	S.	...	111*	111	—	—	—
TOTALS	Non-voted	O. *17,115*		*19,887*	*19,874*	*−13*	—	*−13*
		S. *2,772*						
	Voted	O. 2,025		2,040	2,003	−37	—	−37
		S. 15						

* Vide Government of the Punjab, Finance Department, telegram 10,315, dated 24th March 1934.
† Vide telegram to the Government of the Punjab, No. 995, dated 20th April 1934.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(2) Budget estimates were based on experience in 1931–32 and earlier years and saving resulted from smaller expenditure on criminal appeals than in that year.
(5) An officer of the Indian Medical Department for whom provision was made in the Budget, did not take leave during the year.
(6) Voted.—New cases of pension chargeable against the Province arose during this financial year.

INDIA OFFICE,
22nd November 1934.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1935.

E. L. BALL,
Auditor.

GOVERNMENT OF BURMA.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1933-34.

				Final Appropriation.	Actual Expenditure.	Excess (+) or Saving (−)	Net modification by reappropriation, withdrawal, or surrender.	Remainder unadjusted, + or −
		£		£	£	£	£	£
PART A (1) LAND REVENUE (*Reserved*):								
Law Charges in connection with Appeals from India.	Voted	...	...	99	601	+502	+48(*c*) +483(*e*)	−29
(2) SUPERANNUATION (*Reserved*):								
Portions of pensions of Military Officers in respect of civil employment.	Non-voted	O. *24,075* S.(*d*) *402* S.(*g*) *3,798*		*28,275*	*28,272*	*−3*	—	*−3*
	Voted	...	...	330	292	−38	+12(*a*)	−50
Total	Non-voted	...	..	*28,275*	*28,272*	*−3*	—	*−3*
	Voted	...	...	429	893	+464	+543	−79
PART B (3) GENERAL ADMINISTRATION (*Reserved*):								
HEADS OF PROVINCES:								
Leave salaries	Non-voted	O. *2,025* S. *−1,593*(*a*)		*432*	*438*	*+6*	—	*+6*
MISCELLANEOUS:								
I.C.S.: University Subventions.	Voted	...	...	510	538	+28	+30(*c*)	−2
(4) JUSTICE (*Reserved*):								
Law Charges in connection with Appeals from India.	Voted	...	...	—	12	+12	+9(*c*) +231(*e*)	−228
(5) POLICE (*Reserved*):								
Leave salaries, &c ...	Non-voted	...	...	*2,400*	*2,126*	*−274*	—	*−274*
(6) MISCELLANEOUS (*Reserved*):								
Burma Delegation to the Joint Select Committee.	Non-voted	S. *1,002*(*b*) S. *−402*(*d*)		*600*	*343*	*−257*	—	*−257*
	Voted	...	...	—	1,106	+1,106	+1,278(*f*)	−172
Total	Non-voted	...	...	*3,432*	*2,907*	*−525*	—	*−525*
	Voted	...	...	510	1,656	+1,146	+1,548	−402
PART D (7) MEDICAL (*Transferred*):								
Leave salaries	Non-voted	O. *135* S. *675*(*h*)		*810*	*801*	*−9*	—	*−9*
	Voted	...	...	60	—	−60	−60(*a*)	—
(8) PUBLIC HEALTH (*Transferred*):								
Leave salaries	Voted	...	...	639	215	−424	−423(*a*)	−1
Total	Non-voted	...	...	*810*	*801*	*−9*	—	*−9*
	Voted	...	...	699	215	−484	−483	−1

(*a*) Advised 27th January 1934. (*b*) Advised 31st January 1934. (*c*) Advised 5th February 1934. (*d*) Advised 1st March 1934. (*e*) Advised 10th March 1934. (*f*) Advised 20th March 1934. (*g*) Advised 21st March 1934. (*h*) £366 advised 17th February and £309 advised 9th and 14th March 1934.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) The final saving reflects the difficulty of estimating the cost of appeals at all closely.
(2) Voted.—Saving due to the death of a pensioner.
(3) Non-voted.—Excess due to payment of arrears of leave salary to an ex A.D.C.
(4) The expenditure provided for is now expected to fall into 1934-35.
(5) The provision was based on experience in previous years.
(6) Non-voted.—The cost of employing official advisers was less than had been anticipated. Voted.—Advances drawn in Burma by some of the delegates reduced the amount issuable in England.

INDIA OFFICE,
22nd November 1934.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1935.

E. L. BALL,
Auditor.

GOVERNMENT OF BIHAR AND ORISSA.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1933–34.

GRANT No. 9.

		£	Grant. £	Actual Expenditure. £	Excess (+) or Saving (−). £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted, + or − £
(1) LAND REVENUE (*Reserved*):							
Law Charges in connection with appeals from India.	Voted ...	...	390	450	+60	+90*	−30
(2) GENERAL ADMINISTRATION (*Reserved*):							
Leave Salaries	Non-voted. S.	...	*774*†	*772*	*−2*	—	*−2*
Subventions to Universities ...	Voted ...	...	390	402	+12	+12*	—
(3) ADMINISTRATION OF JUSTICE (*Reserved*):							
Sundry items	Voted ...	...	150	241	+91	+120*	−29
(4) POLICE (*Reserved*):							
Outfit allowance	Non-voted O.	*30*	—	—	—	—	—
	Non-voted S.	*−30*†					
(5) SUPERANNUATION (*Reserved*):							
Portion of pensions of Military Officers in respect of civil employment.	Non-voted	...	*7,425*	*7,414*	*−11*	—	*−11*
Totals	Non-voted O.	*7,455*	*8,199*	*8,186*	*−13*	—	*−13*
	Non-voted S.	*744*					
	Voted ...	...	930	1,093	+163	+222	−59

* Vide Government of Bihar and Orissa, No. 3410 F., dated 9th March 1934.
† " " 3622 F., dated 13th March 1934.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) and (3) The variations reflect the general difficulty in estimating the cost of appeal cases at all closely.

INDIA OFFICE,
22nd November 1934.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

E. L. BALL,
Auditor.

INDIA AUDIT OFFICE,
23rd January 1935.

GOVERNMENT OF CENTRAL PROVINCES AND BERAR.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1933-34.

GRANT No. 31.

		£	Grant. £	Actual Expenditure. £	Excess (+) or Saving (−). £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted, + or − £
(1) GENERAL ADMINISTRATION (*Reserved*):							
Outfit allowance of the Governor	Non-voted S.	...	*201**	*200*	*−1*	—	*−1*
University subventions ...	Voted O.	300	285	283	−2	—	−2
	Voted S.	−15*					
(2) MEDICAL (*Transferred*):							
Leave salaries	Non-voted S.	...	*426**	*427*	*+1*	—	*+1*
	Voted S.	...	387*	385	−2	—	−2
(3) SUPERANNUATION (*Reserved*):							
Portion of pensions of Military Officers in respect of civil employment.	Non-voted O.	*4,875*	*7,080*	*7,064*	*−16*	—	*−16*
	Non-voted S.	*2,205**					
	Voted ...	...	540	525	−15	—	−15
Totals	Non-voted O.	*4,875*	*7,707*	*7,691*	*−16*	—	*−16*
	Non-voted S.	*2,832*					
	Voted O.	840	1,212	1,193	−19	—	−19
	Voted S.	372					

* Vide Government of the Central Provinces (Finance Department) No. 894 /BX, dated 8th March 1934.

INDIA OFFICE,
22nd November 1934.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1935.

E. L. BALL,
Auditor.

GOVERNMENT OF ASSAM.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1933-34.

GRANT No. 34.

		£	Grant. £	Actual Expenditure. £	Excess (+) or Saving (−). £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted, + or − £
(1) GENERAL ADMINISTRATION (*Reserved*):							
Leave Salaries	Non-voted O.	*480*					
	Non-voted S.	*156**	*636*	*710*	*+74*	—	*+74*
Emergency deductions from Leave Salaries.	Non-voted	...	*−26*	*− 26*	—	—	—
University subventions ...	Voted	...	150	140	−10	--	−10
(2) POLICE (*Reserved*):							
Leave pay	Non-voted O.	*30*					
	Non-voted S.	*30**	*60*	*58*	*−2*	—	*−2*
(3) PUBLIC HEALTH (*Transferred*):							
Leave Salaries	Voted	...	212	--	−212	−211*	−1
Emergency deductions from Leave Salaries.	Voted	...	−11	—	+11	+11*	—
(4) SUPERANNUATION (*Reserved*):							
Portion of pensions of Military Officers in respect of civil employment.	Non-voted O.	*6,375*					
	Non-voted S.	*375**	*6,750*	*6,722*	*−28*	—	*−28*
TOTALS	Non-voted O.	*6,859*					
	Non-voted S.	*561*	*7,420*	*7,464*	*+44*	—	*+44*
	Voted	...	351	140	−211	--200	−11

* Vide Government of Assam, No 1105 F (b.), dated 17th March 1934.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Non-voted.—Furlough pay of the Private Secretary to the Governor, which had been treated as an Army charge, proved to be chargeable against the Province; the estimates were accordingly revised, but the provision was inadequate.

(3) Voted.—The payments provided for in the Budget have fallen into 1934–35.

INDIA OFFICE,
22nd November 1934.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1935.

E. L. BALL,
Auditor.

GOVERNMENT OF THE NORTH-WEST FRONTIER PROVINCE.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1933–34.

GRANT No. 25.		Grant.	Actual Expenditure.	Excess (+) or Saving (−)	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted, + or −
(1) GENERAL ADMINISTRATION (*Reserved*):		£	£	£	£	£
Leave Allowance of Governor ...	Non-voted S.	*450**	*413*	*−37*	—	*−37*
(2) ADMINISTRATION OF JUSTICE (*Reserved*):						
Law Charges in connection with appeals.	Voted ...	60	16	−44	—	−44
(3) CIVIL WORKS (*Transferred*):						
Leave Salaries	Non-voted S.	*75**	*72*	*−3*	—	*−3*
(4) SUPERANNUATION (*Reserved*):						
Pension of widow of a Military Officer in respect of his civil employment.	Non voted ...	*150*	*140*	*−10*	—	*−10*
Totals	Non-voted O. £ *150*					
	Non-voted S. *525*	*675*	*625*	*−50*	—	−50
	Voted ...	60	16	−44	—	−44

* Vide Government of the North-West Frontier Province (Finance Department) No. 7589, dated 13th March 1934.

INDIA OFFICE,
22nd November 1934.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1935.

E. L. BALL,
Auditor.

No. 3.

REPORT of the AUDITOR OF INDIAN HOME ACCOUNTS upon the ACCOUNTS OF THE SECRETARY OF STATE IN COUNCIL OF INDIA, from 1st April 1933 to 31st March 1934; prepared and submitted to the Secretary of State in Council, in pursuance of section 27 (5) of the Government of India Act.

This Report is divided into two sections relating respectively to Civil and Military Receipts and Expenditure on account of the Central Government.

The accounts of the Provincial Governments have already been dealt with in my Reports dated 23rd January 1935.

SECTION I.—CIVIL.

RAILWAY REVENUE ACCOUNT—RECEIPTS.

Surplus profits, Rohilkund and Kumaon Railway.

1. The receipt of £7,655 7*s.* 1*d.* under the sub-heading "Subsidised Companies" is the Government moiety of the surplus net earnings of the Rohilkund and Kumaon Railway Company's main line for 1932–33, calculated in the manner provided in the contract between the Secretary of State and the Company. In computing the surplus profits, the Company included as a charge against net earnings an amount of Rs. 1,964 sanctioned by the Board of Directors in aid of the celebrations of the Company's Jubilee, but as no ground existed for Government participation in this expenditure, its inclusion was questioned in audit.

The Company eventually agreed to exclude the item, and have given the necessary credit in the division of profits account for the year 1933–34.

RAILWAY REVENUE ACCOUNT—PAYMENTS.

Unclaimed annuities.

2. Section 65 of the Great Indian Peninsula Railway Purchase Act, 1900, provides for refund to the Secretary of State of any annuities paid to the trustees which remain in their hands unclaimed for a period of 10 years. This section had been interpreted by the trustees as applying only where "a period of ten years had elapsed, in respect of which none of the half-yearly instalments had been paid," and consequently they had not surrendered sundry isolated amounts which had remained unclaimed for 10 years and upwards.

I questioned this interpretation, and the amounts in question were eventually refunded to the Secretary of State.

Change in classification.

3. The sum of £21,119 12*s.* 4*d.* which appears in the Account under "State Railways—Interest on Debt, &c.—Management of Railway Specific Debt," represents the cost incurred in the management of Railway debenture stock and India stock raised for or appropriated to specific Railway expenditure. The evaluation and charge to the Railway Revenue Account of this item, which has hitherto been included in the charges recorded under "Interest on Ordinary Debt," follows a suggestion made by my predecessor some years ago, the adoption of which has been delayed pending the settlement of various other questions affecting Railway revenues.

POSTS AND TELEGRAPHS REVENUE ACCOUNT.

Eastern Mail Service.

4. It was mentioned in paragraph 2 of Section I of the last Report that the equity of the present arrangements for apportioning the cost of the Eastern Mail Service was under investigation. Correspondence on the subject is still proceeding, and advances to the General Post Office are being continued at the rate of £28,000 per annum subject to adjustment when the net cost has been ascertained.

Interest (Receipts).

Loan to Persia.

5. The amount of £3,675 shown under this head the is final three months' interest on a moiety of a loan of £490,000 made jointly by the Imperial and Indian Governments to the Persian Government. The loan was repaid in June 1933. (See paragraph 16.)

Interest on Ordinary Debt.

Interest on liability assumed in respect of British Government War Loan.

6. The Treasury, in view of the continued uncertainties of the situation in regard to War Debts, agreed to the suspension of the payments of interest due on 1st June and 1st December 1933 in respect of India's liability for British War Loan. The sum of £418,025 1*s.* 7*d.*, being the interest due on 1st December 1932, which, as explained in paragraph 4 of Section I of the last Report, was transferred to a suspense account by debit to revenue, remains at credit of that account, but no similar transfers have been made in respect of the payments falling due in 1933–34.

Management of Debt.

7. I have raised a question with regard to the amount paid for the management of that portion of Indian Government Rupee Debt, the interest on which is issued in this country.

The matter is under investigation.

General Administration.

Contribution by His Majesty's Government in respect of the administrative expenses of the India Office.

8. The grant-in-aid by the Treasury towards the expenses of the India Office was fixed for the years 1926–27 to 1931–32 at £119,000, subject to modification in respect of variations in the cost-of-living bonus paid on salaries, and was continued on the same basis for the year 1932–33 with an additional modification in respect of abatements in certain salaries not carrying cost-of-living bonus. It was further continued with this modification for the year 1933–34. The amount received was £119,000 less £10,167 in respect of bonus variations and £988 in respect of abatements of salaries, and is shown in the accounts in reduction of payments under the following heads :—

	£
General administration - - -	101,210
Audit - - - - -	3,139
Stationery and printing - - -	3,496

Aviation.

Airship station, Karachi.

9. It was mentioned in paragraph 7 of Section I of the last Report that the outstanding balance of the claim of the Air Ministry for the cost of the mooring mast erected at the air station at Karachi was in process of adjustment. The amount in question, viz. £4,934 10*s.* 9*d.*, was paid to the Air Ministry in March 1934.

Superannuation Allowances and Pensions.

Premature retirement.

10. In recent years a number of causes have contributed to bring about the premature retirement of officers in various branches of Government service. Where the terms of the premature retirement include an element of compensation it is the normal practice to provide that the special terms shall be granted only to such officers as have not rendered themselves liable to retirement from the Service, on ordinary terms, by reason of inefficiency. I have had occasion to draw attention to the necessity of obtaining evidence that this proviso is satisfied, and in a case in which it was found not to be satisfied a saving of more than £1,000 was effected.

Increase of small pensions.

11. In a case in which an over-issue of £181 7*s.* 4*d.* had been made through the non-disclosure of means by a pensioner, sanction had been obtained to recover by instalments. As it appeared to be intended to treat any balance that might remain outstanding at the date of death as irrecoverable, I drew attention to a previous case in which recovery had been made from the estate. The pensioner has since died with a balance outstanding at the date of death of £159 15*s.* 1*d.*, which, in accordance with the precedent mentioned, has been recovered from the estate.

A pensioner in receipt of the increase inherited a large sum of money which she gave away. As she retained no interest in the legacy and had no income but her pension, it was proposed to continue the increase. It was pointed out in audit that only so much increase should be paid as would have been admissible if the legacy had been retained by the pensioner and invested. This view was adopted, and after further enquiry as to the amount of the legacy the increase was withdrawn with effect from the date on which probate had been granted.

Miscellaneous (Payments).

International conferences.

12. In paragraph 8 of Section I of the last Report it was mentioned that as the result of a question raised in audit, the rates of subsistence allowance issued to the personnel of the Indian Delegations to the Disarmament Conference and League of Nations Assembly were reduced towards the end of 1932–33. During the year under review the operation of the new rates effected a saving of about £260.

Secret Service.

13. £8,500 was placed at the disposal of the Secretary of State during 1933–34 for Secret Service. The whole amount was expended and the balance in hand on 31st March 1934 was £1,057 17*s.* 10*d.*

The Secretary of State has furnished me with a certificate that the expenditure was necessary for the public service.

Railway Capital Account.

Erroneous charge for inspection.

14. It was brought to notice during the audit of the South Indian Railway Company's Accounts that the Consulting Engineers' charges on contracts for the conversion into broad gauge of the Shoranur-Ernakulam Railway, which should have been charged to the Cochin Durbar, had erroneously been drawn from the Secretary of State.

I questioned the charge, and the sum of £440 3*s.* 9*d.* was refunded to the Secretary of State in September 1934.

Extraordinary Receipts.

Reparation receipts.

15. The amount of £179 0*s.* 5*d.* shown in the account as reparation receipts is the share of India in the net profit of the Bank of International Settlements for 1932–33. The position in regard to the suspension of German reparation payments remains as described in paragraph 12 of Section I of the last Report, and the suspension of non-German reparations has been further extended until 15th June 1935.

Loans to Persia.

16. The amount of £490,000 lent to the Persian Government before the War by the British and Indian Governments jointly was repaid in June 1933, and a moiety credited to Indian revenues. The outstanding balance of money lent to Persia from Indian revenues is thus reduced to £2,122,270 1*s.* 8*d.*

Remittance (Receipts).

Munitions supplied to the King of the Hedjaz.

17. In consequence of a request made in 1929 by the King of the Hedjaz to the British Government for the immediate supply of certain munitions for which repayment would be made in due course, it was arranged that his requirements should be met from stocks held in India, these being the most convenient source of supply available. The Government of India in providing the munitions considered that they were acting as agents of the British Government, but the position was not made clear at the time of the transaction, which was carried out in conditions of extreme urgency. The repayment by the purchaser having been delayed, the British Government were asked to assume liability and for a long time declined, but ultimately consented to do so to the extent of two-thirds (£20,958 3*s.*) of the cost of the munitions. This amount was received in August 1933 and is included in the

account under the heading "Receipts from Imperial Government Departments; Miscellaneous Advances in India." Efforts are being continued to secure repayment of the whole amount, together with interest, from the purchaser.

18. In paragraph 13 of Section I of the last Report mention was made of an outstanding claim for an amount of £3,426 17*s.* 5*d.* on account of expenditure incurred in the maintenance and repatriation in 1921 of European refugees who had entered India from Central Asia during the war. The claim has been accepted in principle by the Governments concerned, but no payment has yet been made. The British Government are continuing to press for a settlement through diplomatic channels.

Repatriation of refugees from India.

Appropriation Audit.

Provision for Voted Expenditure, excluding that on Railways, was distributed under five Grants, only one of which, Grant 86, related exclusively to expenditure by the Secretary of State.

Under Grant 86 (Voted) there was a saving of £1,878 out of the provision of £165,675. As in previous years, there were relatively considerable differences between Grant and Expenditure under some of the individual subheads, e.g.:—

Miscellaneous Civil Charges:—	£
E 9. Scientific Departments - - -	saving 1,648
E 12. Aviation - - - - -	excess 5,343
E 14. Stationery and Printing (net) - - -	saving 3,713
E 21. International Relief Union - - -	excess 2,506
E 25. Other Charges - - - -	saving 2,058

This is the third successive year in which relatively large savings under "Scientific Departments" and "Stationery and Printing" have been noted in the Reports.

There was an excess of £9 over the amount finally allotted to the Secretary of State under Grant 4. I have been informed that no savings are available to cover this excess, which accordingly requires to be regularised by a Vote of the Assembly.

Under "Non-Voted" considerable modification of the original appropriations was found to be necessary during the course of the year, but the final appropriations were on the whole in fairly close approximation to the actual expenditure under the various subheads.

Section II.—MILITARY.

Indian Defence Contribution.

1. The first payment of the annual contribution of £1,500,000 towards Indian defence expenditure prescribed in the settlement resulting from the recommendations of the Indian Defence Tribunal (summarised in paragraph 1 of Section II of the last Report) was received in March 1934.

Arrear claims.

2. As mentioned in the last Report, one of the terms of the settlement was that "all arrears, as between the India Office and the respective Imperial Departments, connected with these matters" up to 1st April 1933 should be cancelled. In the negotiations leading up to the settlement it had been agreed that a claim by the Air Ministry for the conveyance of Royal Air Force personnel to India in 1919-20 should not be treated as an arrear charge connected with these matters, but should be paid in full.

This claim was first presented in 1922, but was rejected by the India Office, in the first instance on the ground that it was covered by the Sea Transport contribution paid to the War Office under a special war arrangement, and later on the ground that in any case it should be brought within the scope of the No-Payment Settlement with regard to arrear claims arising out of the war (see paragraphs 3 and 4 of my predecessor's Report,

1930–31). The Air Ministry, on the other hand, have consistently maintained that the claim was in respect of the post war organisation of the Royal Air Force in India and was thus outside the scope either of the Sea Transport Agreement or the No-Payment Settlement.

The amount—£34,310 10*s.*—was paid to the Air Ministry in March 1934.

Changes of classification.

3. The separate major heads which hitherto existed for each arm of the Military Services now described as the Defence Services, viz. Army (including Royal Air Force), Marine, and Military Engineering Services, with sub-divisions in each case for effective and non-effective transactions, have been replaced by separate major heads for effective and non-effective transactions respectively, with sub-heads in either case for the Army, Royal Air Force, Marine and Military Engineer Services.

Privilege leave.

4. The maximum privilege leave admissible in any year under military regulations being three months, attention was drawn in audit to the fact that an officer had been granted in one year privilege leave for periods of two months and one month 23 days respectively. The whole of the second period was found to have been granted in error and was converted into leave on private affairs at a lower rate of pay, the overpayment being recovered from the officer.

An officer, seconded from the Royal Air Force to a military appointment, was permitted, before reverting to the Royal Air Force establishment, to avail himself of two months' privilege leave under military regulations and, in addition, 82 days' full pay leave which he had earned under Royal Air Force regulations before his secondment. His total leave was thus in excess of the maximum period, namely, 91 days, admissible to Royal Air Force officers pending reversion to the Imperial establishment. As a result of audit action it was decided that in future similar cases officers should be restricted to the maximum allowed under Royal Air Force regulations.

Grant of leave pending retirement.

5. Attention was drawn to two cases in which Indian Army officers took long leave to this country, returned to duty in India for periods of 2 days and 14 days respectively, and were then granted leave pending retirement, with the result that the aggregate leave granted, if the short intervening periods of duty are disregarded, greatly exceeded the limit of 12 months prescribed for the grant of leave pending retirement. Moreover, these officers, as a result of the postponement of the date of retirement consequent on the grant of the extended leave, qualified for increases of pension of £36 10*s.* and £55 a year respectively; both drew upon their passage accounts for return passages, the cost of which would otherwise have accrued to Government on their retirement, and one of them avoided the refund of about £160 study allowance which would have been enforceable if he had retired at the earlier date.

The grant of leave in these cases is within the letter of the regulations. The suggestion that amendment of the latter should be considered was not, however, pursued, but the Government of India, whose attention was drawn to the cases by the Secretary of State, issued a memorandum to the authorities concerned, pointing out that the grant of such leave, in the absence of any special circumstances, is clearly opposed to the spirit of the rules, and is, therefore, in effect, an evasion of them, and asking that in future greater care should be exercised in scrutinising applications for leave pending retirement.

Leave pay of an officer after service under the Imperial Government incorrectly charged to India.

6. On vacating an appointment at the Staff College, Camberley, an Indian Army officer was granted leave before his return to India, and his leave pay was charged to Indian revenues. It was pointed out in audit that, as he had been lent to the Imperial Government, his leave pay should have been charged to Imperial revenues for the period up to the date on which he would have joined for duty in India had he not been granted leave. Steps have been taken to effect the necessary adjustment with the War Office.

Leave rules for military staff officers employed at the India Office.

7. The rules covering prolonged absence from duty on account of illness of military staff officers employed at the India Office, sanctioned in 1923, were based on the Indian Staff Leave rules, which at that time allowed an officer to take eight months' furlough, in addition to annual leave, during

his tenure. Attention was drawn in audit to the fact that although the Staff Leave rules had since been amended so as to reduce the maximum amount of furlough during a normal tenure from eight to six months, the leave terms for officers at the India Office had not been brought into line with the revised rules. It was decided that for future incumbents the period of furlough admissible during a normal tenure should be restricted to six months under the same conditions as are applicable under the Indian Staff Leave rules.

Incorrect authorisations of higher rates of furlough pay.

8. In order to qualify for "higher rates of furlough pay," certain classes of British Service officers on the Indian Establishment must have completed one tour of duty in India and have undertaken to complete a second tour as far as lies within their power. A number of instances having been brought to notice in which higher furlough rates had been erroneously authorised in Indian last pay certificates, I suggested that evidence of the undertaking having been given should be provided in all cases, the more especially as any overpayment to an officer who had not given the undertaking would not be detected until he left India (before the completion of the second tour) possibly some years later. The question is under consideration in consultation with the authorities in India.

Erroneous rate of pay on promotion to Major-General.

9. Attention was drawn to the case of an officer who, having been promoted Major General while holding the appointment of a Commander of an Infantry Brigade, should, under the particular regulation applicable to his case, have continued to draw pay as Colonel Commandant for three months from the date of notification of his promotion, but who had been erroneously paid in India at the rate for a Major-General for that period. The amount overpaid has been recovered from the officer in India.

Royal Artillery soldiers on Vocational Training.

10. I questioned the practice which had previously been followed of accepting as a charge against Indian revenues the pay of Royal Artillery soldiers on Vocational Training Courses in respect of periods after their units had left the Indian Establishment, and expressed the view that India's liability for such personnel should in all cases follow the pay of their unit. The War Office accepted this view and refunded £135 0*s.* 10*d.* on account of overcharges that had been made against Indian revenues.

Admissibility of command pay on transports.

11. Indian Army officers doing duty on transports are entitled to the command pay or extra duty pay attached thereto only if they are not already in receipt under Indian regulations of command or additional pay during the voyage and are not on privilege leave from staff appointments. The restriction had been extended to British Service officers in so far as it related to command or additional pay, but the letter to the War Office on the subject omitted mention of staff pay included in privilege leave rates of pay. Attention was drawn in audit to cases in which British Service officers on duty on transports during the trooping season 1931–32 had drawn extra duty pay although already in receipt either of command pay or of privilege leave pay from a staff appointment. The regulations have been amended to cover both classes of case and the necessary steps have been taken in consultation between the India Office and the War Office to prevent the recurrence of such overpayments.

Aden.

12. The amounts of £565 0*s.* 2*d.* and £576 0*s.* 1*d.* mentioned in paragraph 8 of Section II of the last Report as having been over-advanced to the Imperial Government in respect of the years 1931–32 and 1932–33 in respect of the contribution from Indian revenues to the cost of the military and political administration of Aden, remain unadjusted pending settlement of queries raised.

The accounts for 1933–34, which are under examination, show a total cost of £342,103 14*s.* 8*d.*, and the share of India as £114,034 11*s.* 7*d.* As advances have been made amounting to £115,500, there is, subject to any adjustments arising from the examination of the accounts, a balance due from the Imperial Government of £1,465 8*s.* 5*d.*

As mentioned in the last Report, the annual amount of £1,500—shown under "Medical (Receipts): Contribution by the Imperial Government towards cost of Civil Hospital at Aden"—was subject to review at the end of 1933–34. As the result of this review the contribution has been

increased to £1,875 per annum from 1934–35, subject to further review at the end of three years, unless the administrative control of Aden is transferred to the Imperial Government before then.

War graves.

13. In paragraph 9 of Section II of the last Report it was mentioned that, owing to the fall in the exchange value of sterling the interest derived by the War Graves Commission from their Endowment Fund was insufficient to meet their expenditure, which is incurred mainly in France and Belgium; and that the Secretary of State had agreed that up to the end of 1933–34 India would bear a proportion of the loss on exchange, on condition that the Government of India were not committed to any subsequent payments of this nature. Owing to the continuance of depreciation, the Secretary of State has since consented to India bearing a proportion of the loss on exchange that will be incurred up to the end of 1935–36, on the same condition. These contributions are set off against the credit balance due to India, which, according to the accounts received from the Commission, stood at £4,477 10*s.* 6*d.* at the 31st March 1934.

The composition payment of Rs. 19,500 per annum made by the Commission for expenditure certified to have been incurred in India on the upkeep of graves on their behalf, had at the date of the last Report been received up to and for the year ended 31st October 1931. In the year under review £1,462 10*s.* (Rs. 19,500 at 1*s.* 6*d.*) was received in respect of the year ended 31st October 1932 on production of the requisite certificate from India, and towards the end of March 1934 the Commission made an advance of £1,400 on account of the year ended 31st October 1933 in anticipation of the certificate, which arrived in May 1934. Steps have been taken in India to accelerate so far as is possible the despatch of these certificates.

Pensionary charges recoverable from the War Office.

14. An annual claim is made against the War Office for a proportion of the pensionary charges of Indian Service personnel in respect of periods of employment chargeable to that Department. The amount received in 1933–34 on this account includes adjustments for the years 1927–28 to 1932–33 (those for the last of these years being still subject to audit) and an advance of £211,414 for 1933–34.

Queries were raised in audit with regard to Imperial service of individual officers, which resulted in present and prospective additional receipts of more than £2,500.

Widows' pensions: Provisional awards.

15. The grant of pensions to the widows of deceased officers of the Indian Army is normally dependent on the means of the applicant. Owing to difficulties in ascertaining a widow's means which frequently arise from delay in winding up the husband's estate it is the practice where eligibility is doubtful to make first grants of pension on a provisional basis, subject to review when the pensioner's means for a complete financial year can be accurately ascertained. In a case of this nature, where the means as finally determined were such as to render the widow ineligible, pension had been withdrawn from the commencement of the pension year in which the statement of means was received. I pointed out that it should have been withdrawn from the date on which it was granted, and a further sum of £89 was recovered.

Age for commutation purposes.

16. In dealing with applications from Warrant Officers for permission to commute a part of pension, it is the practice of the India Office, following that of the War Office, to accept the statement of age given by the applicant on enlistment, but in the case of Commissioned Officers, including those promoted from the ranks, the production of a birth certificate is required. As a result of a question raised in audit in the case of a Departmental Officer who had applied to commute part of his pension in this country, it transpired that it was the practice in India to accept, for the purpose of the commutation of the pensions of Departmental Officers promoted from the ranks, the statement of age given on recruitment. On being informed of the practice of the Home Departments, the Government of India decided to adopt it, and to require the production of birth certificates in similar cases in future.

Premature retirement.

17. In connection with premature retirements of officers on special terms with a view to alleviating redundancy in certain ranks, it is a recognised principle that such terms should not be given to officers who would be removable on ordinary terms by reason of inefficiency. I have pointed out certain cases already dealt with, and therefore closed, in which there seemed to be some doubt whether this condition had been observed, and have emphasized the necessity of safeguarding its observance in future.

Claims against Federated Malay States.

18. I have not yet been informed of the result of the claims raised against the Federated Malay States in respect of the arrear charges referred to in paragraph 11 of Section II of the last Report.

Payments to Imperial Government.

19. The principal annual payments from Indian revenues to Departments of the Imperial Government for services arising out of the maintenance of British troops on the Indian Establishment are dealt with in the following paragraphs.

20. War Office: Capitation Rate for Effective Services:—

The sum of £1,250,000 under this head is a provisional payment of the estimated amount due from India under the recommendations of the Indian Defence Tribunal. The details of the War Office claim are worked out in a series of elaborate and comprehensive statements which were last revised in 1931. The compilation then made was submitted, after examination in India, to the Tribunal as a document on which both parties were agreed subject to the specific reservations on which the recommendations of the latter were sought. Extensive modifications have been necessary, not only to give effect to the principles laid down by the Tribunal, but to meet changes in prices, establishments and other variable conditions. The task of revision has been carried out in the War Office and the results have been submitted by the India Office to detailed examination and criticism in which my Office has co-operated. While the work of compilation appears to have been done with impartiality and thoroughness, some difference of view with regard to the proper apportionment of particular charges has become manifest. Certain recommendations of the Tribunal related primarily to the initial charges in connection with recruits and the cost of their training while in the recruit stage, which are the largest items covered by the Capitation Rate; but the Rate also covers considerable expenditure of a miscellaneous nature with regard to some of which it is disputable whether, and, if so, to what extent, these recommendations should be regarded as applicable. Also, in the re-examination of the calculations, questions have emerged as to the appropriateness of certain of the methods of calculation adopted in 1931, but since the calculations were submitted to the Tribunal as agreed, controversy has arisen with regard to the nature and extent of any rectifications that can be claimed at this date.

Pending further discussion of the points at issue, it has not yet been possible to arrive at a final figure for the capitation charge. It is, however, contemplated that when the rate has been settled it shall, in the absence of major changes, apply without revision for the six years commencing 1st April 1933.

21. War Office: for gratuities on death, discharge, &c.:—

£42,000 was advanced on this account in respect of payments during 1933–34, and £1,172 19*s.* 3*d.* was paid in respect of the balance due for 1932–33, making the total charge for that year £43,672 19*s.* 3*d.*

The accounts for 1933–34 are under examination.

22. War Office: for unemployment insurance:—

£90,000 was advanced on account of the Indian share of payments by the War Office to the Unemployment Insurance Fund during 1933–34 and £6,925 18*s.* 5*d.* was paid in respect of the balance due for 1932–33, making the total charge for that year £91,925 18*s.* 5*d.*

The accounts for 1933-34 are under examination.

It was mentioned in paragraph 16 of Section II of the last Report that the question of India's liability with regard to unemployment insurance was under review in connection with the Unemployment

Insurance Bill, which has since become law. Unsuccessful efforts having been made to secure remission or reduction of these charges, it was decided that it was not possible to contest further the liability for a share, proportionate to the Indian Establishment, of the charges imposed on Army Votes by the new Act which came into force with effect from the 1st July 1934.

23. War Office: for marriage allowances and allotments:—

£249,191 3*s.* 1*d.* was paid in 1933–34 for marriage allowances and allotments disbursed by Army Paymasters in respect of British troops in India. £6,994 16*s.* 1*d.* was received in adjustment of amounts over-advanced in 1932–33, making the actual amount expended in respect of that year £253,775 2*s.* 10*d.*

A general examination was made of the claims, and a test audit was carried out at certain pay offices. A number of minor errors were discovered, which have been adjusted or are in process of adjustment.

24. War Office: on account of clothing and necessaries in possession of British troops transferred to and from Indian stations:—

The advance of £4,550 referred to in paragraph 17 of Section II of the last Report has been adjusted.

A net amount of £1,333 17*s.* 1*d.* was paid in respect of the period January to March 1933. An advance of £2,450 was made to the War Office in March 1934 to meet the amount due from Indian revenues for the period April to December 1933. Detailed statements relating to the expenditure incurred during the period in question are now under audit.

25. War Office: Sea Transport:—

(i) The advances detailed in last year's Report have been adjusted and a further amount of £332,000 for expenditure incurred by the Imperial Government on account of Indian trooping has been advanced in 1933–34. The claims relating to 1932–33 are still under examination in my Department.

(ii) In paragraph 18.(ii) of Section II of the last Report it was mentioned that departmental discussions were proceeding with regard to certain questions connected with the working of the Joint Trooping Service, which was instituted in 1925 in place of the separate Indian and War Office services which existed before the war. In these discussions an attempt has been made to find an explanation of the fact to which my predecessor had drawn attention, viz. that on a comparison of trooping costs under the Joint Service with pre-war costs the Indian costs per head of establishment had risen in a higher proportion than the War Office costs. I am now satisfied that the explanation of this discrepancy lies mainly in factors not connected with the institution of the Joint Service. In the case of the War Office the general rise in transport costs has been partially counteracted by a more economical distribution of overseas garrisons, while in the case of India its effect has been enhanced by the fact that recruiting difficulties have necessitated the despatch of drafts with a lower average of unexpired colour service than before the war.

Investigation is still proceeding with regard to other aspects of the Joint Service.

26. War Office: Retired pay, pensions, &c., of British Forces for service in India:—

The advances in respect of the years 1930–31 to 1932–33 have been adjusted on a provisional basis pending the settlement of certain questions of principle, and a further advance of £1,149,817 was made to the War Office in respect of 1933–34.

27. Air Ministry: for Effective Services in respect of personnel of the Royal Air Force serving in India:—

The amount of £210,000 under this head was intended to be adjusted later on the basis of detailed calculations giving effect to the recommendations of the Indian Defence Tribunal. On the production

of the calculations by the Air Ministry it was realised that they must be subjected to protracted examination in the course of which controversial questions were likely to arise. The Air Ministry accordingly offered India the option of making either provisional payments subject to revision when agreement should be reached on the appropriate figure, or final payments for a term of three or five years not subject to such revision. In the course of negotiations it was agreed that the annual payment, whether provisional or final, should be a flat rate of £210,000 per annum or alternatively a capitation rate of £100 per head of the Royal Air Force strength in India. As it was considered improbable that any abatements likely to be secured in the Air Ministry detailed claim would produce so favourable a figure it was decided to accept the option of final payments for a term of five years commencing with 1933–34, the flat rate of £210,000 being adopted, in accordance with a suggestion made by me, as being likely to prove rather more advantageous to Indian revenues than the alternative of £100 per head.

28. Air Ministry: for Non-Effective Services in respect of personnel serving in India:—

A further advance, in respect of 1933–34, of £34,500 was made to the Air Ministry, the method of assessing the liability not yet having been settled (see paragraph 21 of Section II of the last Report).

E. L. BALL,
Auditor.

INDIA AUDIT OFFICE,
1st March 1935.

REPORT of the AUDITOR OF INDIAN HOME ACCOUNTS upon the ACCOUNTS OF THE SECRETARY OF STATE IN COUNCIL OF INDIA on account of the PROVINCIAL GOVERNMENTS, from 1st April 1933 to 31st March 1934.

MADRAS.

1. For the year 1933–34 provision for Voted expenditure by the Secretary of State on behalf of the Government of Madras was included in a single composite grant (No. XXXVII) for Home expenditure.

2. Under Voted the difference between grant and expenditure under the individual sub-heads was in most cases relatively high. In the aggregate, however, there was a saving of only £217 out of the Budget allotment of £2,670.

E. L. BALL,
Auditor.

India Audit Office,
23rd January 1935.

BOMBAY.

1. For the year 1933–34 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bombay was included in a single composite grant (No. 35) for Home expenditure.

2. Under Voted there was an excess of £380 over the Budget provision of £1,725 allotted to the Secretary of State. The excess, which was covered by reappropriation from the High Commissioner's portion of the grant, is the net result of various excesses and savings distributed over the detailed sub-heads, e.g. :—

Head of Service	Grant	Expenditure	
	£	£	£
Land Revenue—Law charges in connection with Appeals from India (reserved) -	390	707	excess 317
Medical—Leave Salaries (transferred) -	600	304	saving 296
Superannuation—Portion of pensions of Military Officers in respect of Civil employment (reserved) - -	60	422	excess 362

E. L. BALL,
Auditor.

India Audit Office,
23rd January 1935.

BENGAL.

1. For the year 1933–34 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bengal was included in a single composite grant (No. 30) for Home expenditure.

2. Under Voted there was an excess of £1,091 over the Budget provision of £3,207 allotted to the Secretary of State. The excess was met to the extent of £639 by reappropriation from the High Commissioner's portion of the grant, in which, as indicated in the note to the Account, there existed further savings sufficient to cover the balance remaining unadjusted. The excess is the net result of various excesses and savings distributed over the detailed sub-heads, e.g. :—

Head of Service	Grant	Expenditure	
	£	£	£
Administration of Justice—Sundry Items (reserved) - - - -	60	467	excess 407
Medical—Leave Salaries (transferred) -	333	Nil	saving 333
Superannuation—Portions of pensions of Military and Marine Officers in respect of Civil Employment (reserved) -	810	1,639	excess 829

E. L. BALL,
Auditor.

India Audit Office,
23rd January 1935.

UNITED PROVINCES OF AGRA AND OUDH.

1. For the year 1933–34 provision for Voted expenditure by the Secretary of State on behalf of the United Provinces of Agra and Oudh was included in a single composite grant (No. 19) for Home expenditure.

2. Under Voted the saving of £89 out of the provision of £3,939, which included a supplementary grant of £1,479, was mainly attributable to a saving of £94 under the sub-head "Land Revenue—Law charges in connection with Appeals from India (reserved)."

E. L. BALL,
Auditor.

India Audit Office,
23rd January 1935.

PUNJAB.

1. For the year 1933–34 provision for Voted expenditure by the Secretary of State on behalf of the Government of the Punjab was made by means of a single composite grant (No. 42).

2. Under Voted there was a saving of only £37 out of the Secretary of State's final allotment of £2,040, which included a supplementary grant of £15. The saving is the net result of various excesses and savings distributed over the detailed subheads, e.g. :—

Head of Service	Grant	Expenditure	
Administration of Justice—Law charges in connection with Appeals from India, &c. (reserved) - - - - -	£ 450	£ 272	£ saving 178
Medical—Leave Allowances (transferred)	870	602	saving 268
Superannuation — Pensions of military officers in respect of civil employ (reserved) - - - - - -	90	435	excess 345

E. L. BALL.
Auditor.

India Audit Office,
23rd January 1935.

BURMA.

1. For the year 1933–34 provision for Voted expenditure by the Secretary of State on behalf of the Government of Burma was included in only three of the four Departmental Grants voted by the Legislative Council.

2. Under Parts A and B, Voted, there were excesses of £464 and £1,146 respectively, which were covered by reappropriation ; under Part D there was a saving of £484. These differences were mainly attributable to the variation of expenditure from grant which occurred under the following sub-heads :—

Head of Service	Grant	Expenditure		
Part A.—Land Revenue—Law charges in connection with Appeals from India (reserved) - - -	£ 99	£ 601	excess	£ 502
Part B.—Miscellaneous—Burma delegation to the Joint Select Committee (reserved) - - -	Nil	1,106	excess	1,106
Part D.—Public Health — Leave Salaries (transferred) - -	639	215	saving	424

E. L. BALL,
Auditor.

India Audit Office,
23rd January 1935.

BIHAR AND ORISSA.

1. For the year 1933–34 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bihar and Orissa was included in a single composite grant (No. 9) for Home expenditure.

2. Under Voted there was an excess of £163 over the Secretary of State's Budget provision of £930. The excess, which was covered by reappropriation, was mainly attributable to expenditure of £241 against provision of £150 under "Administration of Justice (Reserved) —Sundry Items."

E. L. BALL,
Auditor.

India Audit Office,
23rd January 1935.

*No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the from 1st April 1934

RECEIPTS.

REVENUE.

RAILWAY REVENUE ACCOUNT:		
STATE RAILWAYS:	£	£
Bengal-Nagpur Railway: Dividends on Government holding - - - -	188	
SUBSIDIZED COMPANIES:		
Rohilkund and Kumaon Railway: Government share of Surplus Profits - - -	9,690	
		9,878
INTEREST:		
Interest realised from investment of Cash Balance, &c. - - - - - -	129,666	
Interest, Discount, &c., on Gold Standard Reserve holding - - - - -	1,064,618	
		1,194,284
Carried forward - - - - - - - - -		1,204,162

* This is an account subject to audit, and to the final adjustment of the accounts of Sub-Accountants.

Secretary of State in Council of India on account of the Central Government of India, to 31st March 1935.

DISBURSEMENTS.

EXPENDITURE.

			£
CUSTOMS:			
Sundry items			361
TAXES ON INCOME:			
Sundry items			1,000
FORESTS:			
Sundry items			8
RAILWAY REVENUE ACCOUNT:	Interest on Debt. £	Management. £	£
STATE RAILWAYS—INTEREST ON DEBT, &c.:			
Bombay Baroda and Central India Railway	385,083	3,767	
Burma Railways	37,500	375	
East Indian Railway	1,761,015	7,972	
Eastern Bengal Railway (including Bengal Central Railway)	125,871	356	
Great Indian Peninsula Railway	965,182	2,840	
Indian Midland Railway	18,365	157	
Madras Railway	362,193	269	
Oude and Rohilkund Railway	316,133	3,188	
Scinde Punjab and Delhi Railway	367,148	779	
South Indian Railway	146,635	1,418	
Interest at 3·3252 per cent. on £55,720,115 taken as Capital Outlay in this Country to 31st March 1917 on State Railways and at 5·37381 per cent. on £39,210,213 taken as Capital Outlay in this Country from 1st April 1917 to 31st March 1935	3,959,888	—	
	8,445,013	21,121	8,466,134
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Assam-Bengal Railway		65,427	
Bengal-Nagpur Railway		239,705	
Tirhoot Railway (Bengal and North Western Railway)		76,250	
" " " " (Sinking Fund)		4,076	
Bombay Baroda and Central India Railway		94,998	
Madras and Southern Mahratta Railway		280,025	
South Indian Railway		139,580	
			900,061
STATE RAILWAYS—WORKING EXPENSES:			
Sundry items			723
PAYMENTS TO WORKED LINES:			
Rental paid to South Behar Railway Company			30,000
MISCELLANEOUS RAILWAY EXPENDITURE:			
Sundry items			13,926
			9,410,844
POSTS AND TELEGRAPHS: REVENUE ACCOUNT:			
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:			
Payments to His Majesty's Treasury for Mail Service			28,000
Sundry items			1,891
			29,891
INTEREST ON DEBT:			
TOTAL INTEREST ON LOANS CONTRACTED IN ENGLAND AND ON LIABILITIES OF RAILWAY COMPANIES TAKEN OVER ON PURCHASE			14,181,148
Deduct:—Chargeable to—			
State Railways—Interest on Debt			*−8,445,013*
			5,736,135
MANAGEMENT OF DEBT			105,301
Deduct:			
Chargeable to State Railways:			
Management charges on Railway Specific Debt			*−21,121*
Miscellaneous			21,506
			5,841,821
Carried forward			15,283,925

ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1934 to

RECEIPTS—*continued.*

Revenue—*continued.*

	£	£
Brought forward		1,204,162
POLICE:		
Contribution by Imperial Government to cost of Aden Police		8,000
MEDICAL:		
Contribution by Imperial Government to cost of Aden Civil Hospital		1,875
MISCELLANEOUS DEPARTMENTS:		
Miscellaneous receipts		10
CURRENCY, MINT AND EXCHANGE:		
Paper Currency Reserve: Dividends on Investments		58,297
CIVIL WORKS:		
Miscellaneous Receipts		1,683
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Dividends on Securities of Widows' Funds of the Home Establishment of the East India Company, and subscriptions in respect of the India Office Provident Fund	2,323	
Subscriptions in respect of the Indian Military Funds, &c.	842	
Subscriptions, &c., towards Indian Civil Service Family Pensions	3,678	
Contributions towards leave allowances, &c., of Civil officers lent for foreign service	394	
		7,237
STATIONERY AND PRINTING:		
Miscellaneous Receipts		133
MISCELLANEOUS:		
Miscellaneous Receipts in aid of India Office	2,974	
Miscellaneous Home Receipts	26	
Receipt on account of Diplomatic and Consular Service	13,018	
„ „ Divisible Expenditure at Aden	3,571	
		19,589
Carried forward		1,300,986

of State in Council of India on account of the Central Government of India, 31st March 1935—*cont.*

DISBURSEMENTS—*continued.*

Expenditure—*continued.*

	£	£	£
Brought forward			15,283,925
INTEREST ON OTHER OBLIGATIONS:			
Bengal and North-Western Railway 5 per cent. Debenture Stock Discount Sinking Fund			694
GENERAL ADMINISTRATION:			
Home Establishment, &c.	215,851		
Less: Contribution by His Majesty's Treasury	*—101,379*		
		114,472	
Administration in India:			
Miscellaneous expenditure		6,274	
			120,746
AUDIT:			
Home Establishment		15,557	
Less: Contribution by His Majesty's Treasury		*—3,149*	
Portion charged to High Commissioner		*—7,000*	
			5,408
JUSTICE:			
Sundry items			1,119
JAILS:			
Sundry items			600
POLICE:			
Sundry items			214
PORTS AND PILOTAGE: Sundry items			802
ECCLESIASTICAL:			
Sundry items			83
POLITICAL:			
Sundry items			6,406
WATCH AND WARD: Sundry items			1,232
SCIENTIFIC DEPARTMENTS:			
Sundry items			2,855
MEDICAL:			
Sundry items			847
PUBLIC HEALTH:			
Sundry items			5,820
AGRICULTURE:			
Sundry items			257
AVIATION:			
Sundry items			1,141
MISCELLANEOUS DEPARTMENTS: Sundry items			2,702
CURRENCY, MINT AND EXCHANGE:			
Sundry items			356
CIVIL WORKS: Sundry items			527
TERRITORIAL AND POLITICAL PENSIONS:			
Members of the Family of the late Maharajah Duleep Singh		7,500	
Members of the Bengal Nizamut Family		420	
			7,920
SUPERANNUATION ALLOWANCES AND PENSIONS:			
General		139,820	
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund		232,015	
			371,835
STATIONERY AND PRINTING:			
Stationery, Printing, and Bookbinding for the India Office, &c		10,614	
Less: Contribution by His Majesty's Treasury		*—3,496*	
			7,118
MISCELLANEOUS:			
Contribution towards expenses of the Secretariat of the League of Nations		107,803	
Miscellaneous expenditure		22,881	
			130,684
Carried forward			15,953,291

ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1934 to

RECEIPTS—*continued.*

Revenue—*continued.*

		£
	Brought forward	1,300,986
DEFENCE SERVICES—EFFECTIVE:		
ARMY:	£	
Contribution by the Imperial Government to cost of Indian Defence	1,500,000	
Consolidated Clothing Allowances	896	
Amount received from the Imperial Government on account of Indian Regiments lent for service in the Colonies	32,000	
Clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment	29,865	
Receipts in connection with Transport of Troops and Concession Passages	6,824	
Miscellaneous: Effective	50,572	
		1,620,157
ROYAL AIR FORCE: Stores brought from India with Airmen, &c.		2,110
ROYAL INDIAN NAVY: Miscellaneous		374
MILITARY ENGINEER SERVICES: Miscellaneous		55
DEFENCE SERVICES—NON-EFFECTIVE:		
ARMY:		
Contribution by the Imperial Government in respect of pensionary charges of Indian troops, &c.	254,685	
Subscriptions towards Indian Military Service Family Pensions	49,665	
Miscellaneous: Non-Effective	12,462	
		316,812
ROYAL INDIAN NAVY: Miscellaneous		281
EXTRAORDINARY RECEIPTS: Reparations		166
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward)		3,240,941

of State in Council of India on account of the Central Government of India, 31st March 1935—*cont.*

DISBURSEMENTS—*continued.*

Expenditure—*continued.*

	£	£
Brought forward		15,953,291
DEFENCE SERVICES—EFFECTIVE:		
ARMY:		
Payments to War Office for British Troops serving in India	1,229,000	
Discharge Gratuity and Deferred Pay of British Troops	38,360	
Pay and Allowances of British Soldiers attending Vocational Courses	17,840	
Furlough Allowances of British Troops serving in India	129,104	
Furlough Allowances: Indian Army: Regimental	210,717	
Unemployment Insurance: Army	135,000	
National Health Insurance: Army	38,550	
Contributory Pensions Act, 1925	115,650	
Marriage Allowances and Allotments: British Troops	239,806	
" " " Indian Army	28,421	
Pay of Second Lieutenants on appointment	11,427	
Consolidated Clothing Allowances	607	
Miscellaneous Fighting Units	10,029	
Educational and Instructional: Furlough Allowances and miscellaneous expenditure	31,574	
Indian Army Service Corps: Furlough Allowances and miscellaneous expenditure	78,439	
Remount Depots: Furlough Allowances and miscellaneous expenditure	3,504	
Medical Services: Furlough Allowances and miscellaneous expenditure	102,958	
Veterinary: Furlough Allowances and miscellaneous expenditure	2,961	
Arsenals: Furlough Allowances and miscellaneous expenditure	29,525	
Miscellaneous Administrative Services	8,033	
Manufacturing Establishments: Miscellaneous expenditure	6,646	
Staff: Furlough Allowances and miscellaneous expenditure	73,335	
Stores taken to India with troops: Clothing	7,981	
" " " Ordnance	26,573	
Contribution towards Aden expenditure	136,677	
Sea Transport and Concession Passages and Land Transport	449,104	
Miscellaneous	2,991	
		3,164,812
ROYAL AIR FORCE:		
Air Ministry for Troops serving in India	210,000	
Discharge Gratuities	1,400	
Furlough Allowances	6,539	
Educational and Instructional Charges	8,371	
National Health Insurance	1,245	
Unemployment Insurance	1,873	
Contributory Pensions Act, 1925	3,734	
Marriage Allowances and Allotments	80,643	
Stores taken to India with Airmen	845	
Consolidated Clothing Allowances	934	
Cost of Sea Transport	21,179	
Miscellaneous	55	
		336,818
ROYAL INDIAN NAVY:		
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	100,369	
Furlough Pay	19,106	
Sundry items	6,753	
		126,228
MILITARY ENGINEER SERVICES:		
Furlough Pay of Royal Engineer personnel		22,325
DEFENCE SERVICES—NON-EFFECTIVE:		
ARMY:		
Payments to War Office for Retired Pay, &c., of British Forces for service in India	1,177,718	
Pensions and Gratuities to Europeans and their families	2,073,352	
Pensions and Gratuities to Indians and their families	957	
Indian Military Service Family Pensions	316,537	
Miscellaneous	8,225	
		3,576,789
ROYAL AIR FORCE:		
Air Ministry for personnel serving in India (Non-Effective Charge)		35,471
ROYAL INDIAN NAVY:		
Retired Pay and Miscellaneous Pensions		49,115
		7,311,558
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)		23,264,849

ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1934 to

RECEIPTS—*continued.*

	£
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (brought forward) -	3,240,941

DEBT.

		£	£	£
PERMANENT DEBT INCURRED:				
India 5 per cent. Stock (1942–47)	Discount written off to Revenue - -	41,750		
India 5½ per cent. Stock (1936–38)	Discount written off to Revenue - -	111,368		
India 4½ per cent. Stock (1950–55)	Discount written off to Revenue - -	148,057		
India 4½ per cent. Stock (1958–68)	Discount written off to Revenue - -	29,804		
India 4 per cent. Stock (1948–53)	Discount written off to Revenue - -	14,348		
India 3½ per cent. Stock (1954–59)	Discount written off to Revenue - -	4,948		
		350,275		
India 3½ per cent. Stock (1954–59): Receipts during the year - - - -		2,328,349		
			2,678,624	
UNFUNDED DEBT:				
Subscriptions to the Indian Military Widows' and Orphans' Fund - - -		7,632		
Subscriptions to the Superior Services (India) Family Pension Fund - - -		11,245		
			18,877	

DEPOSITS AND ADVANCES.

	£	£	£
GOLD STANDARD RESERVE:			
British Government Securities paid off, &c. - - - - -	72,280,966		
Dividends on investments, Discount on Treasury Bills, &c. - - -	671,078		
		72,952,044	
PAPER CURRENCY RESERVE:			
British Government Securities paid off, &c. - - - - -	39,530,419		
Transfer from Treasury Balance - - - - - - -	7,517,291		
		47,047,710	
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:			
Repayment by the Imperial Government in respect of Miscellaneous expenditure - -		1,327	
SUSPENSE ACCOUNTS:			
Bengal and North-Western Railway 5 per cent. Debenture Stock Discount -	4,770		
Miscellaneous - - - - - - - - - -	9,102		
		13,872	
MISCELLANEOUS DEPOSITS:			
Income Tax - - - - - - - - - - -	830,385		
Madras and Southern Mahratta Railway (Mysore Railway): Interest on Debenture Stock - - - - - - - - - -	48,000		
Miscellaneous - - - - - - - - - -	54,513		
		932,898	
			120,947,851
Carried forward - - -			126,886,293

of State in Council of India on account of the Central Government of India, 31st March 1935—*cont.*

DISBURSEMENTS—*continued.*

	£
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward)	23,264,849

EXPENDITURE NOT CHARGED TO REVENUE.

	Discharge of Debentures.	Stores, Establishment charges, &c. (Net).	
CAPITAL OUTLAY ON RAILWAYS:			
STATE RAILWAYS WORKED BY COMPANIES:	£	£	
Assam-Bengal Railway	300,000	43,974	
Bombay, Baroda and Central India Railway	—	251,424	
Bengal-Nagpur Railway	—	240,580	
Madras and Southern Mahratta Railway	—	175,852	
Rohilkhund and Kumaon Railway	—	13,607	
South Indian Railway	—	218,619	
Bengal and North-Western Railway	—	93,269	
	300,000	1,037,325	
			1,337,325

DEBT.

	£		
PERMANENT DEBT:			
INDIA 5½ PER CENT. STOCK (1932) DISCHARGED	2,204		
INDIA 6 PER CENT. BONDS (1932–33) DISCHARGED	500		
INDIA 6 PER CENT. BONDS (1933–35) DISCHARGED	100		
INDIA 6 PER CENT. BONDS (1933–34) DISCHARGED	5,500		
		8,304	
ANNUITIES IN PURCHASE OF RAILWAYS (CAPITAL PORTION):			
East Indian Railway	507,690		
Eastern Bengal Railway	47,540		
Great Indian Peninsula Railway	844,410		
Madras Railway	225,064		
Scinde Punjab and Delhi Railway	145,397		
		1,770,101	
SINKING FUNDS:			
East Indian Railway, Eastern Bengal Railway, Scinde Punjab and Delhi Railway		200,000	
			1,978,405
UNFUNDED DEBT:			
Indian Military Widows' and Orphans' Fund		6,638	
Superior Services (India) Family Pension Fund		8,857	
			15,495

DEPOSITS AND ADVANCES.

	£		
GOLD STANDARD RESERVE:			
Investments in British Securities	71,885,857		
Interest credited to Revenue	1,064,618		
		72,950,475	
PAPER CURRENCY RESERVE: Investments in British Securities		47,047,710	
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:			
Recoverable from the Imperial Government:			
Miscellaneous expenditure		2,153	
SUSPENSE ACCOUNTS:			
Purchase of India Stock and Bonds	7,340,891		
Miscellaneous	53,395		
		7,394,286	
MISCELLANEOUS DEPOSITS:			
Income Tax	831,317		
Madras and Southern Mahratta Railway (Mysore Railway): Interest on Debenture Stock	48,000		
Miscellaneous	53,661		
		932,978	
			128,327,602
Carried forward			154,923,676

ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1934 to

RECEIPTS—*continued.*

	£
Brought forward	126,886,293

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

		£	£
War Office:			
Repayments in respect of			
Additional Indian troops at Hong Kong		1,795	
Payments in India on A.F.O. 1706		16,589	
Remittances of Asiatic Artillery, &c.		21,060	
Pensions issued in India		35,460	
			74,904
Admiralty:			
Repayments in respect of			
Advances in India on account of Naval Services		48,644	
Pensions issued in India		901	
			49,545
Air Ministry:			
Repayments in respect of			
Funds supplied to R.A.F., Iraq		634,425	
Payments on A.F.O. 1706		979	
Funds for Command Accountant, R.A.F., Aden		129,675	
			765,079
Board of Trade:			
Repayments in respect of			
Lighthouses in the Red Sea		4,287	
Balances on Indian Shipping Masters' Accounts		130	
Transports		9,196	
			13,613
Other Imperial Government Departments:			
Repayments in respect of			
Postal and Money Order transactions with Colonial Administrations		334,248	
Pensions, &c., issued in India on behalf of H.M. Paymaster-General		8,129	
Bills drawn in India on account of Emigration of Coolies and African Protectorates		36,084	
Political Expenditure at Aden recoverable from Colonial Office		9,008	
Opium shipped to Hong Kong, and the Straits Settlements		145,797	
Payments in India chargeable to Ministry of Pensions		33,730	
Miscellaneous		95,082	
			662,078
Other Remittance Transactions:			
Miscellaneous			33,015
Secretary of State's Bills and other Transfers:			
Sterling purchased in India		37,542,000	
Sale of Silver		3,018,458	
Sterling obtained in London		33,926	
			40,594,384
			42,192,618
TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT			169,078,911

RECEIPTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS:

Madras	3	
Bombay	4	
United Provinces	841	
Bihar and Orissa	20	
		868
		169,079,779
BALANCE, 1ST APRIL 1934 (Including Gold Standard Reserve, £568)		15,467,570
		£184,547,349

INDIA OFFICE,
May 1935.

of State in Council of India on account of the Central Government of India, 31st March 1935—*cont.*

DISBURSEMENTS—*continued.*

		£
Brought forward		154,923,676

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

	£	£	£
War Office:			
Payments in England on I.A.F. 602	43,508		
Effects of deceased Officers and Men of the British Army	3,114		
		46,622	
Air Ministry:			
Payments in England on I.A.F. 602		3,196	
Board of Trade:			
Basses and Minicoy Light Vessel Dues		1,086	
Other Imperial Government Departments:			
Postal and Money Order Transactions with the United Kingdom	225,000		
Miscellaneous	60,708		
		285,708	
Other Remittance Transactions:			
Commutations of Military and Marine Retired Pay	110,531		
Remittances by British Troops for deposit in the Post Office Savings Bank	96,975		
Rohilkund and Kumaon Railway Company: Interest on new 4 per cent. Debenture Stock allocated to State Works, &c.	22,022		
Mission to Court of Persia: Bills and Telegraphic Transfers	51,000		
Miscellaneous	75,937		
		356,465	
			693,077
Transfers through Paper Currency Reserve			7,517,291
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER			5,507,176
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT			168,641,220

DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS:

Madras	20,219	
Bombay	24,330	
Bengal	28,447	
United Provinces of Agra and Oudh	20,099	
Punjab	28,825	
Burma	39,468	
Bihar and Orissa	11,782	
Central Provinces and Berar	8,211	
Assam	8,220	
North-West Frontier Province	1,505	
		186,106
TOTAL DISBURSEMENTS		168,827,326
BALANCE, 31ST MARCH 1935 (including Gold Standard Reserve, £2,137)		15,720,023
		£184,547,349

SIDNEY TURNER, *Accountant-General.*

No. 4a.—ESTIMATED ACCOUNT of the RECEIPTS AND DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the PROVINCIAL GOVERNMENTS, from 1st April 1934 to 31st March 1935.

	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	North-West Frontier Province.	Totals.
RECEIPTS.	£	£	£	£	£	£	£	£	£	£	£
LAND REVENUE	—	—	—	841	—	—	20	—	—	—	861
MISCELLANEOUS	3	4	—	—	—	—	—	—	—	—	7
TOTALS	3	4	—	841	—	—	20	—	—	—	868
DISBURSEMENTS.											
LAND REVENUE: Law charges	841	5	2,127	1,213	—	—	902	—	—	—	5,088
IRRIGATION: Sundry items	—	—	—	—	—	—	—	—	—	267	267
GENERAL ADMINISTRATION: Sundry items	4,851	526	3,706	1,549	2,751	1,577	1,796	842	246	—	17,844
ADMINISTRATION OF JUSTICE: Sundry items	818	217	1,929	976	463	668	70	81	—	28	5,250
JAILS AND CONVICT SETTLEMENTS: Sundry items	113	28	—	155	135	—	—	—	—	—	431
POLICE: Sundry items	60	30	599	60	60	4,603	30	—	968	—	6,410
PORTS AND PILOTAGE: Sundry items	—	24	119	—	—	—	—	—	—	—	143
SCIENTIFIC: Sundry items	207	—	—	—	—	—	—	—	—	—	207
MEDICAL: Sundry items	61	381	84	1,086	165	1,254	1,262	366	140	—	4,799
PUBLIC HEALTH: Sundry items	—	—	—	—	—	—	—	—	249	—	249
CIVIL WORKS: Sundry items	361	—	—	—	—	—	—	—	—	—	361
SUPERANNUATION: Sundry items	12,907	23,119	19,883	15,060	20,251	31,110	7,722	6,922	6,617	1,210	144,801
MISCELLANEOUS: Sundry items	—	—	—	—	—	256	—	—	—	—	256
TOTAL DISBURSEMENTS	20,219	24,330	28,447	20,099	23,825	39,468	11,782	8,211	8,220	1,505	186,106

No. 5.

ACCOUNT

showing the

TOTAL AMOUNT OF INDIAN DEBT RAISED IN ENGLAND, including the capital liability in course of discharge by means of Railway Annuities, and the Annual Interest thereon on the 31st March 1934; the Debt and Interest created in the Year ended the 31st March 1935; the Debt and Interest reduced in that Year; and the Total Amount of Debt, and the Annual Interest thereon, on the 31st March 1935; together with the Cost of Management paid in the Year.

No. 5.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, and the Annual Interest thereon on the 31st March 1934; the Debt and Interest that Year; and the Total Amount of Debt, and the Annual Interest thereon,

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt.
TOTAL DEBT ON 31ST MARCH 1934:—			
DEBT BEARING INTEREST.			
Permanent Debt:	£ s. d.		£ s. d.
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
India 3 per Cent. Stock	77,024,185 4 8	3	2,310,725 11 2
India 3½ per Cent. Stock	88,667,884 8 10	3½	3,103,375 19 1
India 3½ per Cent. Stock, 1954–59	7,443,299 0 0	3½	260,515 9 4
India 4 per Cent. Stock, 1948–53	12,000,000 0 0	4	480,000 0 0
India 4½ per Cent. Stock, 1950–55	39,852,418 9 0	4½	1,793,358 16 7
India 4½ per Cent. Stock, 1958–68	17,500,000 0 0	4½	787,500 0 0
India 5 per Cent. Stock, 1942–47	10,000,000 0 0	5	500,000 0 0
India 5½ per Cent. Stock, 1936–38	16,858,058 16 2	5½	927,193 4 9
India 6 per Cent. Bonds, 1935–37	11,952,500 0 0	6	717,150 0 0
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935–55	3,500,000 0 0	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	3½	122,500 0 0
Burma Railway 3 per Cent. Debenture Stock	1,250,000 0 0	3	37,500 0 0
TOTAL Permanent Debt, and Annual Interest thereon, on 31st March 1934	320,999,098 5 6		12,176,552 11 10
Railway Annuities:			
East Indian Railway: Annuity terminating in 1953	14,955,351 6 8	4·2994	642,990 7 6
Eastern Bengal Railway: Annuity terminating in 1957	1,812,038 16 10	3·85	69,763 10 0
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	5,943,552 4 5	3·825	227,340 17 5
Great Indian Peninsula Railway: Annuity terminating in 1948	15,090,504 19 6	2·85	430,079 7 10
Madras Railway: Annuity terminating in 1956	7,552,342 14 4	3·5125	265,276 0 9
TOTAL Capital Liability in course of Discharge, and Annual Interest thereon, on 31st March 1934	45,353,790 1 9		1,635,450 3 6
TOTAL Debt bearing Interest, and Annual Interest thereon, on 31st March 1934	366,352,888 7 3		13,812,002 15 4
DEBT NOT BEARING INTEREST.			
India 5½ per Cent. Stock, 1932	4,201 15 2		—
India 6 per Cent. Bonds, 1932	950 0 0		—
India 6 per Cent. Bonds, June 1933	200 0 0		—
India 6 per Cent. Bonds, December 1933	5,500 0 0		—
	10,851 15 2		—
DEBT CREATED IN THE YEAR 1934–35:—			
DEBT BEARING INTEREST.			
Permanent Debt:			
India 3½ per Cent. Stock, 1954–59	2,556,701 0 0	3½	89,484 10 8
	£ 368,920,441 2 5		13,901,487 6 0
LIABILITY FOR BRITISH WAR LOAN TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.			
	£ s. d.		£ s. d.
Outstanding on the 1st April 1917	100,000,000 0 0		
Less, reductions to 31st March 1934	83,278,996 17 7		
Outstanding on the 1st April 1934	16,721,003 2 5	—	—†
	£ 16,721,003 2 5		—

† Payment of interest suspended from 1st July 1931.

including the capital liability in course of discharge by means of Railway Annuities, created in the Year ended the 31st March 1935; the Debt and Interest reduced in on the 31st March 1935; together with the Cost of Management paid in the Year.

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt.
DEBT REDUCED IN THE YEAR 1934–35 :—			
DEBT BEARING INTEREST.	£ s. d.		£ s. d.
Permanent Debt :			
Purchased with the Sinking Funds created pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2 (*a*) :—			
India 5 per Cent. Stock, 1942–47	175,420 3 8	5	8,771 0 0
TOTAL Permanent Debt, and Annual Interest thereon, reduced in the year ended 31st March 1935	175,420 3 8		8,771 0 0
Railway Annuities :			
East Indian Railway: Annuity terminating in 1953	507,689 10 4	4·2994	21,820 17 2
Eastern Bengal Railway: Annuity terminating in 1957	47,539 15 10	3·85	1,829 12 8
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	145,397 10 0	3·825	5,561 9 3
Great Indian Peninsula Railway: Annuity terminating in 1948	844,410 10 0	2·85	24,065 14 0
Madras Railway: Annuity terminating in 1956	225,064 8 1	3·5125	7,905 8 1
TOTAL Capital Liability, and Annual Interest thereon, reduced during the year ended 31st March 1935	1,770,101 14 3		61,183 1 2
TOTAL Debt, and Annual Interest thereon, reduced during the year ended 31st March 1935	1,945,521 17 11		69,954 1 2
DEBT NOT BEARING INTEREST.			
India 5½ per Cent. Stock, 1932	2,204 0 9	—	—
India 6 per Cent. Bonds, June 1932	500 0 0	—	—
India 6 per Cent. Bonds, June 1933	100 0 0	—	—
India 6 per Cent. Bonds, December 1933	5,500 0 0	—	—
	8,304 0 9		—
TOTAL DEBT ON 31ST MARCH 1935* :—			
DEBT BEARING INTEREST.			
Permanent Debt :			
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
India 3 per Cent. Stock	77,024,185 4 8	3	2,310,725 11 2
India 3½ per Cent. Stock	88,667,884 8 10	3½	3,103,375 19 1
India 3½ per Cent. Stock, 1954–59	10,000,000 0 0	3½	350,000 0 0
India 4 per Cent. Stock, 1948–53	12,000,000 0 0	4	480,000 0 0
India 4½ per Cent. Stock, 1950–55	39,852,418 9 0	4½	1,793,358 16 7
India 4½ per Cent. Stock, 1958–68	17,500,000 0 0	4½	787,500 0 0
India 5 per Cent. Stock, 1942–47	9,824,579 16 4	5	491,229 0 0
India 5½ per Cent. Stock, 1936–38	16,858,058 16 2	5½	927,193 4 9
India 6 per Cent. Bonds, 1935–37	11,952,500 0 0	6	717,150 0 0
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935–55	3,500,000 0 0	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	3½	122,500 0 0
Burma Railway 3 per Cent. Debenture Stock	1,250,000 0 0	3	37,500 0 0
TOTAL Permanent Debt bearing Interest, and Annual Interest thereon, on 31st March 1935	323,380,379 1 10		12,257,266 2 6
Railway Annuities :			
East Indian Railway: Annuity terminating in 1953	14,447,661 16 4	4·2994	621,169 10 4
Eastern Bengal Railway: Annuity terminating in 1957	1,764,499 1 0	3·85	67,933 17 4
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	5,798,154 14 5	3·825	221,779 8 2
Great Indian Peninsula Railway: Annuity terminating in 1948	14,246,094 9 6	2·85	406,013 13 10
Madras Railway: Annuity terminating in 1956	7,327,278 6 3	3·5125	257,370 12 8
TOTAL Capital Liability in course of discharge, and Annual Interest thereon, on 31st March 1935	43,583,688 7 6		1,574,267 2 4
TOTAL Debt bearing Interest, and Annual Interest thereon, on 31st March 1935	366,964,067 9 4		13,831,533 4 10
DEBT NOT BEARING INTEREST.			
India 5½ per Cent. Stock, 1932	1,997 14 5		—
India 6 per Cent. Bonds, 1932	450 0 0		—
India 6 per Cent. Bonds, June 1933	100 0 0		—
* For Analysis, *see* overleaf. £	368,920,441 2 5		13,901,487 6 0
LIABILITY FOR BRITISH WAR LOAN TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.	£ s. d.		£ s. d.
Reduction during 1934–35	—	—	—
Outstanding on the 31st March 1935	16,721,003 2 5	—	—
£	16,721,003 2 5		—

No. 5.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, including the capital liability in course of discharge by means of Railway Annuities, and the Annual Interest thereon—*continued*.

ANALYSIS of the Amount of INDIAN DEBT raised in *England*, including the capital liability in course of discharge by the Payment of Railway Annuities, and the Annual Interest thereon, on 31st March 1935.

	Capital of Debt.		Rate per Cent.	Annual Interest on Debt.
	£ s. d.	£ s. d.		£ s. d.
Debt, exclusive of that incurred for Railways shown below:				
India 2½ per Cent. Stock	11,067,339 12 0	- - -	2½	276,683 9 9
India 3 per Cent. Stock	25,768,003 16 9	- - -	3	773,040 2 3
India 3½ per Cent. Stock	47,993,573 13 7	- - -	3½	1,679,775 1 7
India 3½ per Cent. Stock, 1954-59	4,000,000 0 0	- - -	3½	140,000 0 0
India 4 per Cent. Stock, 1948-53	2,000,000 0 0	- - -	4	80,000 0 0
India 4½ per Cent. Stock, 1950-55	9,467,539 19 11	- - -	4½	426,039 6 0
India 5 per Cent. Stock, 1942-47	1,000,000 0 0	- - -	5	50,000 0 0
India 5½ per Cent. Stock, 1936-38	*-5 3 8*	- - -	5½	*-0 5 8*
India 6 per Cent. Bonds, 1935-37	1,000,000 0 0	- - -	6	60,000 0 0
Debt incurred for Railway purposes:		102,296,451 18 7	-	3,485,537 13 11
Debt bearing interest—				
India 2½ per Cent. Stock	472,646 14 10	- - -	2½	11,816 3 5
India 3 per Cent. Stock	51,256,181 7 11	- - -	3	1,537,685 8 11
India 3½ per Cent. Stock	40,674,310 15 3	- - -	3½	1,423,600 17 6
India 3½ per Cent. Stock, 1954-59	6,000,000 0 0	- - -	3½	210,000 0 0
India 4 per Cent. Stock, 1948-53	10,000,000 0 0	- - -	4	400,000 0 0
India 4½ per Cent. Stock, 1950-55	30,384,878 9 1	- - -	4½	1,367,319 10 7
India 4½ per Cent. Stock, 1958-68	17,500,000 0 0	- - -	4½	787,500 0 0
India 5 per Cent. Stock, 1942-47	8,824,579 16 4	- - -	5	441,229 0 0
India 5½ per Cent. Stock, 1936-38	16,855,063 19 10	- - -	5½	927,193 10 5
India 6 per Cent. Bonds, 1935-37	10,952,500 0 0	- - -	6	657,150 0 0
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	- - -	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	- - -	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	- - -	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935-55	3,500,000 0 0	- - -	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	- - -	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	- - -	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	- - -	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	- - -	3½	122,500 0 0
Burma Railway Debenture Stock	1,250,000 0 0	- - -	3	37,500 0 0
East Indian Railway Annuity	14,447,661 16 4	- - -	4·2994	621,169 10 4
Eastern Bengal Railway Annuity	1,764,499 1 0	- - -	3·85	67,933 17 4
Scinde Punjab and Delhi Railway Annuity	5,798,154 14 5	- - -	3·825	221,779 8 2
Great Indian Peninsula Railway Annuity	14,246,094 9 6	- - -	2·85	406,013 13 10
Madras Railway Annuity	7,327,278 6 3	- - -	3·5125	257,370 12 8
		264,667,615 10 9	-	10,345,995 10 11
		366,964,067 9 4	-	13,831,533 4 10

CHARGES for the MANAGEMENT of DEBT, paid during the Year ended 31st March 1935.

Average Amount of India Stocks on which Interest was paid during the year 1934.

	Bank of England.	Bank of Ireland.
	£ s. d.	£ s. d.
India 5½ per Cent. Stock, 1936-38	16,871,441 7 5	9,968 17 6
India 5 per Cent. Stock, 1942-47	9,861,467 17 3	50,000 0 0
India 4½ per Cent. Stock, 1950-55	39,712,032 10 10	140,385 18 2
India 4½ per Cent. Stock, 1958-68	17,437,648 5 1	62,351 14 11
India 4 per Cent. Stock, 1948-53	11,973,500 0 0	26,500 0 0
India 3½ per Cent. Stock, 1954-59	—	552,200 0 0
India 3½ per Cent. Stock	86,138,939 9 3	2,528,944 19 7
India 3 per Cent. Stock	75,966,496 5 2	1,057,688 19 6
India 2½ per Cent. Stock	11,480,778 14 8	59,207 12 2
£	269,442,304 9 8	4,487,248 1 10
India 6 per Cent. Bonds, 1935-37 £	11,952,500 0 0	—

	£ s. d.	£ s. d.
BANK OF ENGLAND.		
Charge for Management for the year 1934:		
On £269,442,304 9*s.* 8*d.* India Stocks, at £300 per million per annum	80,832 13 9	
„ £11,952,500 India Bonds at £100 per million per annum	1,195 5 0	
„ £10,000,000 India 3½ per Cent. Stock, 1954-59, for 18 days, £9,947,800 for 1 day and £9,447,800 for 238 days, at £300 per million per annum	2,004 5 2	
„ £9,660,766 Indian Railway Debenture Stocks, at £300 per million per annum	2,898 4 5	
Charge for issue for the Year 1934-35:		
On £10,000,000 India 3½ per Cent. Stock, 1954-59, at £750 per million	7,500 0 0	
		94,430 8 4
BANK OF IRELAND.		
Charge for Management for the Year 1934:		
On £4,487,248 1*s.* 10*d.* India Stocks, at £360 per million per annum	1,615 6 6	1,615 6 6
IMPERIAL BANK OF INDIA.		
Charge for Management for the Year 1934:		
On Rs. 8,18,16,650 Indian Government Rupee Loans, at £300 per ten million Rupees, on the basis of a minimum charge of £5,000 per annum	—	5,000 0 0
EAST INDIAN RAILWAY COMPANY.		
Charge for Management for the year ended 31st March 1935:		
On £18,500,000 East Indian Railway Debenture Stocks, at £230 per million per annum	—	4,255 0 0
	£	105,300 14 10

INDIA OFFICE.
May 1935.

SIDNEY TURNER,
Accountant-General.

No. 6.—STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England* between 1st April 1934 and 31st March 1935. (*Section* 26 (2), Government of India Act.)

SALARIES.

(*Salaries, whenever quoted, are in terms of "full" consolidation—see note on page* 89 *on consolidation of Home Civil Service remuneration.*)

Administrative Officer for Statistical Questions. New post in lieu of an Assistant Principal. Salary to be £797—905.

Chief Executive Officer. Present incumbent to proceed beyond his personal maximum of £1,115, by two annual increments, to £1,161.

Additional Clerical Officer in lieu of Clerk (Unestablished) in the Library.

Two additional Clerks, Special Class. Cadre of Clerical Officers correspondingly reduced.

Assistant Keeper of Oriental Printed Books and Manuscripts. New post. Salary to be £515. Post of Assistant Librarian at present in abeyance.

Sub-Librarian. To be paid on a scale of £250—18—500, in lieu of a salary of £396.

Allowance of £50 to Information Officer to cover expenses of entertainment; extended for a further year.

One additional Unestablished Messenger in lieu of one Established Messenger.

No. 6.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1934–35.

Name.	Rank.	Age.	Service.	Salary (Stabilized Pay).	Cause.	Amount. Granted.	Amount. Ceased.
SUPERANNUATION ALLOWANCES.		*Years.*	*Years.*	£ s. d.		£ s. d.	£ s. d.
Andrews, William -	Staff Clerk - - -	—	—	—	Death -	—	271 0 0
Biden, William Maxwell	Supervisor, India Store Department.	—	—	—	Ditto -	—	268 2 6
Cooper, Harry Albert -	Auditor of the Home Accounts of the Secretary of State in Council.	—	—	—	Ditto -	—	742 12 5
Phelps, William Edmundson.	Deputy Superintendent India Store Department.	—	—	—	Ditto -	—	360 0 0
Sale, Sir Stephen George, K.C.I.E.	Legal Adviser and Solicitor to the Secretary of State.	—	—	—	Ditto -	—	200 0 0
Stoker, George Herbert, C.I.E., O.B.E.	Chief Accounting Officer to the High Commissioner for India.	—	—	—	Ditto -	—	583 13 0
Wilkins, Frederick John	Clerical Officer - -	—	—	—	Ditto -	—	39 9 8
Woolford, Charles Bowles.	Inspector of Stores, India Store Department.	—	—	—	Ditto -	—	120 0 5
Birch, Rosina Amelia -	Typist - - - -	45	12	150 17 10*	Ill-health -	30 3 7	—
Campbell, Arthur Frederick Travers, O.B.E.	Superintending Executive Officer, India Audit Office.	62	41	905 3 0	Age - -	452 11 6	—
Clough, John William -	Deputy Accountant-General.	61	42	1,161 2 0	Ditto -	580 11 0	—
Dann, William James -	Messenger - - -	65	19	225 5 2	Ditto -	53 10 0	—
Devin, Nina Grace -	Higher Clerical Officer -	60	13	396 17 0	Ditto -	85 19 8	—
Hassall, Albert Edward	Keeper of Records -	65	26	222 14 7*	Ditto -	72 7 9	—
Kershaw, Sir Louis James, K.C.S.I., C.I.E.	Deputy Under Secretary of State.	65	19	1,822 1 4*	Ditto -	432 14 10	—
May, William Joseph -	Messenger - - -	65	22	222 19 9	Ditto -	61 6 5	—
Smallwood, John Warren	Sub-Librarian - - -	58	15	396 17 0	Ill-health -	74 8 2	—
Stewart, Alfred Joseph	Higher Clerical Officer -	60	42	515 18 0	Age - -	257 19 0	—
Stoker, George Herbert, C.I.E., O.B.E.	Chief Accounting Officer to the High Commissioner for India.	60	37	1,261 19 0	Ditto -	583 13 0	—
Towle, Arthur Henry, O.B.E.	Principal Inspector of Taxes, Inland Revenue, formerly Second Class Clerk, India Office.	—	—	—	Ditto -	4 5 9†	—
					TOTAL -	2,689 10 8	2,584 17 7
					INCREASE -	£104 13 1	
COMPASSIONATE ALLOWANCES.							
May, Frank - -	Cleaner - - -	—	—	—	Death -	—	79 10 4
Shepherd, Alexander William.	Labourer, India Store Department.	—	—	—	Ditto -	—	35 19 7
Waghorn, David - -	Engineer - - -	—	—	—	Ditto -	—	40 2 0
Buzzard, Mary - -	Housemaid - - -	64	34	75 3 6	Age - -	42 11 8	—
Mataraly, Henry Frederick.	General Foreman and Timekeeper.	65	37	303 17 5	Ditto -	140 10 10	—
Piper, Alice Kate -	Housemaid - - -	60	26	75 3 6	Ditto -	32 11 9	—
					TOTAL - -	215 14 3	155 11 11
					INCREASE - -	£60 2 4	

* Average for the last three years

† Portion of pension payable from Indian Revenues, under the Rules made under section 7 (1) of the Superannuation Act, 1909, in respect of service in the India Office.

ANNUAL AMOUNT OF PENSIONS FOR THE YEAR 1935–36.

	1935–36.			1934–35.			Increase.	Decrease.
	Pensions granted.	Portion commuted.	Net Amount payable.	Pensions granted.	Portion commuted.	Net Amount payable.		
	£	£	£	£	£	£	£	£
Superannuation allowances -	40,505	712	39,793	40,400	712	39,688	105	—
Compensation allowances -	3,256	618	2,638	3,256	618	2,638	—	—
Compassionate allowances -	1,611	—	1,611	1,551	—	1,551	60	—
£	45,372	1,330	44,042	45,207	1,330	43,877	165	—

INCREASE - - £165

No. 7.—LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India;* STATEMENT of the SALARIES and other EXPENSES of the INDIA OFFICE, and of the OFFICE of the AUDITOR of the ACCOUNTS of the SECRETARY of STATE IN COUNCIL for the year ended 31st March 1935; and ESTIMATE of the AMOUNT required for SALARIES and other EXPENSES in the Year ending 31st March 1936.

		1935–36.	1934–35.	INCREASE.	DECREASE.
INDIA OFFICE.		£	£	£	£
SALARIES AND ALLOWANCES		199,855	188,714	11,141	—
LAW CHARGES		150	123	27	—
POSTAGE AND TELEGRAMS TO INDIA		8,025	8,279	—	254
OFFICE CONTINGENCIES		14,925	14,996	—	71
HEALTH, UNEMPLOYMENT, AND CONTRIBUTORY PENSIONS INSURANCE		525	387	138	—
STATIONERY, PRINTING, AND BOOKBINDING		8,100	10,614	—	2,514
MISCELLANEOUS (HOME ADMINISTRATION)		450	303	147	—
OFFICE OF AUDITOR.					
SALARIES AND ALLOWANCES		15,730	15,585	145	—
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)		—	—	—	—
	£	247,760	239,001	11,598	2,839
		NET INCREASE			£8,759
SUPERANNUATION AND RETIRED ALLOWANCES	£	45,372*	45,207*	165	—

* Annual Amount of Pensions for the year, including the portions which have been commuted.

INDIA OFFICE.

SUMMARY of SALARIES, WAGES, and ALLOWANCES

Numbers. 1 April 1934.	Numbers. 1 April 1935.		1935–36.	1934–35.	INCREASE.	DECREASE.
			£	£	£	£
2	2	Secretary of State, Parliamentary Under Secretary of State (1)	—	—	—	—
13	14	Permanent Under Secretary of State, Deputy Under Secretary of State, Assistant Under Secretaries of State and Members of Council	25,950	20,439	5,511	—
143	141	Correspondence Department	76,761	74,484	2,277	—
124	123	Accountant-General's Department	46,693	45,698	995	—
11	12	Record Department	4,034	3,870	164	—
19	19	Telegraph and Mails Branch	6,051	5,969	82	—
62	64	Typing Branch	9,559	9,033	526	—
18	19	Miscellaneous Officers, &c.	11,159	10,585	574	—
61	61	Office Keepers and Messengers	9,624	9,235	389	—
37	37	Housekeeper, Housemaids, and Charwomen	2,921	2,754	167	—
30	30	Artificers and Labourers employed at the India Office	6,544	6,099	445	—
1	1	Casual Assistance, Overtime, and Sunday Pay	559	548	11	—
521	523	£	199,855	188,714	11,141	—
			NET INCREASE			£11,141

(1) Salaries borne on Civil Service Estimates presented by His Majesty's Treasury to Parliament.

No. 7.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Details of the foregoing.

The money provision in each case represents the total remuneration paid in 1934-35 and payable in 1935-36.

The scales of salary of persons employed on the Establishment of the Secretary of State in Council and in the India Audit Office have been consolidated on lines similar to those laid down for the Home Civil Service.

Consolidation of Home Civil Service remuneration was effected as from 1st July 1934 on the terms set out in paragraphs 352, 353, 355 and 356 of the Report of the Royal Commission on the Civil Service, 1929-31, or with reference to a cost-of-living figure of 55 where more favourable, subject to the proviso that the remuneration so arrived at should be subject to the appropriate abatement so long as half the emergency reductions continue in force. The money provision in Estimates for 1935 represents remuneration so abated, up to the 30th June 1935, after which date full consolidated rates will be paid.

Where the minima and maxima of the consolidated scales contain odd shillings, these have been omitted.

Numbers. 1 April 1934.	Numbers. 1 April 1935.	Salaries, Wages, and Allowances.			1935-36.	1934-35.
		Under Secretaries of State, &c.			£	£
1	1	Permanent Under Secretary of State	£3,000 (1)		2,963	2,813
1	1	Deputy Under Secretary of State	£2,200 (1)		2,173	2,063
2	2	Assistant Under Secretaries of State (2)	£1,360—1,650		3,084	3,062
9	10	Members of Council (3)	£1,200		17,730	12,501
13	14			£	25,950	20,439

(1) Abated by 5 per cent. to 30th June 1935.
(2) One is also Clerk of the Council.
(3) The three Indian Members receive an allowance of £600 a year each. The amount of £17,730 is the estimated remuneration of 12 Members of Council, the maximum number fixed by section 3 (1) of the Government of India Act. Two are each paid a salary of £1,200 abated by 5 per cent. to 30th June 1935. In other cases the salary of £1,200 is raised to the consolidation figure of £1,360.

1 April 1934.	1 April 1935.	Correspondence Department (including Financial, Public and Judicial, Military, Political, Services and General, Economic and Overseas).		1935-36.	1934-35.
				£	£
8	8	Assistant Secretaries(1)	£1,161—1,360	14,683	14,538
19	18	Principals (2) (3)	£847—1,058	18,329	18,070
11	12	Assistant Principals(4)	£277—634	3,913	3,335
1	1	Administrative Officer for Currency duties	£905—953	952	925
—	1	Administrative Officer for Statistical Questions (5)	£797—905	822	720
1	1	Administrative Officer(6)	£515—634	737	731
1	1	Staff Officer for Establishment Duties	£396—515	446	423
1	1	Chief Executive Officer(7)	£953—1,058	1,146	1,113
2	2	Superintending Executive Officers	£680—847	1,412	1,479
4	4(8)	Higher Executive Officers	£515—634	2,952	3,047
6	6	Executive Officers (Training Grade) (9)	£152—515	2,283	2,449
10	10	Higher Clerical Officers (men)	£396—515	5,319	4,702
57(10)	51	Clerical Officers (men) (11)	£93—337	14,641	14,171
15	14	Clerical Officers (women) (12)	£93—252	3,206	2,956
1	5	Clerks, Special Class	50s. 2d.—75s. a week	897	845
1	1	Girl Messenger(13)	13s. to 26s. a week (according to age)	39	37
		Secretary, Military Department, and Staff.			
1	1	Secretary	£1,360	1,359	1,352
1	1	Personal Assistant to the Secretary (14)	£634	633	627
1	1	G.S.O. I.	—	1,354	1,339
		Political Aide-de-Camp to the Secretary of State.			
1	1	Political Aide-de-Camp to the Secretary of State(14)	£961(15)	959	952
1	1	Assistant to the Political Aide-de-Camp(16)	£456—634	679	673
143	141		£	76,761	74,484

(1) Three are paid as Secretaries (Old Establishment). (2) Three are acting as Assistant Secretaries.
(3) One receives an allowance of £300 as Private Secretary to the Secretary of State, one receives an allowance of £100 as Deputy Clerk of the Council, and one receives an allowance of £200 for performing the duties of Railway Adviser and Government Director of Indian Railway Companies (*see* Miscellaneous Officers, page 91).
(4) One receives an allowance of £150 as Assistant Private Secretary to the Secretary of State; two receive an allowance of £150 each as Private Secretaries to the Permanent Under Secretary of State and the Parliamentary Under Secretary of State respectively; and two receive an allowance of £80 each as Resident Clerks. Three are acting as Principals.
(5) New post in lieu of an Assistant Principal. (6) Receives a personal allowance of £100.
(7) Present incumbent paid on scale £905—1,161 (8) One is on loan from Accountant-General's Department.
(9) One is acting as Higher Executive Officer and receives an allowance of £50 as one of the Editors of the "India Office List."
(10) Included five Temporary Clerks, since appointed Clerks, Special Class.
(11) One receives an allowance of £40 as Assistant to the Clerk of the Council, one receives an allowance of £10 for extra duties, one receives an allowance of £20 for assisting the Clerk of the Codes, and one receives an allowance of £20 for assisting the Editors of the "India Office List." One is acting as Executive Officer (Training Grade).
(12) One receives an allowance of £50 for special duties, and one receives an allowance of £20 for assisting the Editors of the "India Office List."
(13) Appointment on temporary basis. (14) Non-pensionable appointment.
(15) Salary is inclusive of £200 consolidated travelling allowance.
(16) Present incumbent paid on scale £515—634, extended to £680.

No. 7.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1934.	Numbers. 1 April 1935.	Salaries, Wages, and Allowances—*continued.*			1935–36.	1934–35.
		Accountant-General's Department.			£	£
1	1	Accountant-General(1)	£1,161—1,360		1,359	1,352
1	1	Deputy Accountant-General	£1,011—1,161		1,044	1,111
1	1	Assistant Accountant-General	£905—1,011		913	967
5	5	Superintending Executive Officers	£680—847		4,116	4,033
13	13	Higher Executive Officers (2)	£515—634		8,004	7,909
13	13	Executive Officers (Training Grade) (3)	£152—515		5,831	5,512
8	9	Higher Clerical Officers (men)	£396—515		4,409	4,122
3	2	Higher Clerical Officers (women)	£313—396		736	1,091
54 (4)	51	Clerical Officers (men)	£93—337		14,743	14,065
23	23	Clerical Officers (women) (5)	£93—252		4,832	4,692
—	2	Clerks, Special Class	50*s.* 2*d.*—75*s.* a week		350	503
1	1	Comptometer Operator (6)	45*s.*—57*s.* a week		142	130
1	1	Keeper of Records	£190—215		214	211
124	123			£	46,693	45,698

(1) The Accountant-General is also Controller of Pension Funds.
(2) One is on loan to the Financial Department. Authorised number 14.
(3) One receives an allowance of £50 as one of the Editors of the India Office List.
(4) Included two Temporary Clerks, since appointed Clerks, Special Class.
(5) One receives an allowance of £8 for special duties.
(6) Non-pensionable appointment.

		Record Department.				
1	1	Superintendent	£680—847		845	839
1	1	Parliamentary Clerk	£515—634		633	627
1	1	Higher Clerical Officer	£396—515		404	519
3	3	Clerical Officers (men)	£93—337		707	679
3	4	Clerical Officers (women)	£93—252		1,006	764
1	1	Keeper of Records	£215—246		225	231
1	1	Keeper of Military Records	£190—215		214	211
11	12			£	4,034	3,870

		Telegraph and Mails Branch.				
1	1	Superintendent (1)	£515—634		699	676
2	2	Higher Clerical Officers (2)	£396—515		1,058	1,028
12 (3)	10	Clerical Officers (men) (4)	£93—337		3,106	3,221
1	2	Clerical Officer (woman) (5)	£93—252		536	419
2	3	Clerks, Special Class (6)	50*s.* 2*d.*—75*s.* a week		594	563
—	1	Temporary Woman Clerk (7)	32*s.*—44 a week		58	—
1	—	Girl Messenger (8)	13*s.* to 26*s.* a week according to age.		—	62
19	19			£	6,051	5,969

(1) Receives an allowance of £50 while in charge of the Branch, and an allowance of £50 as Clerk of the Codes.
(2) Each receives an allowance of £35 for Telegraph Duties.
(3) Included one Temporary Clerk, since appointed Clerk, Special Class.
(4) Eight each receive an allowance of £20 for Telegraph Duties.
(5) Two each receive an allowance of £20 for Telegraph Duties.
(6) Two each receive an allowance of £20 for Telegraph Duties.
(7) Employed on manipulative work. Girl Messenger ceased to be employed.
(8) Appointment on temporary basis.

No. 7.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1934.	Numbers. 1 April 1935.	SALARIES, WAGES, AND ALLOWANCES—*continued.*		1935-36.	1934-35.
		TYPING BRANCH.		£	£
1	1	Chief Superintendent	£277—£313	291	279
3	3	Superintendents	£215—£252	753	733
26	24 (1)	Shorthand Typists (2)	40s.—72s. a week	4,201	4,166
27	31 (3)	Typists (4)	36s.—57s. a week	3,869	3,467
2	3	Hectographists (5)	32s.—50s. 10d. a week	336	258
3	2	Girl Messengers (6)	13s. to 26s. a week according to age.	109	130
62	64		£	9,559	9,033

(1) Includes one Temporary Shorthand-Typist.
(2) One receives an allowance of £75 as Assistant to the Private Secretary to the Secretary of State; one an allowance of 5s. a week for supervisory duties; two an allowance of 5s. a week each in compensation for late additional duty. An allowance of £5 is paid to a Shorthand-Typist for relieving the Assistant to the Private Secretary.
(3) Includes nine Temporary Typists.
(4) Four each receive an allowance of £10 for telegraph duties.
(5) Paid as Temporary Women Clerks, Grade III or IV.
(6) Appointments on temporary basis.

		MISCELLANEOUS OFFICERS, &c.		£	£
—	—	Railway Adviser and Government Director of Indian Railway Companies (1)	£1,161—1,360	204	203
1	1	Assistant Government Director of Indian Railway Companies (2)	£905—953	952	945
—	—	Librarian (3)	£739	—	—
—	—	Assistant Librarian (3)	£515	—	—
1	1	Keeper of Oriental Printed Books and MSS (4)	£634	737	731
—	1	Assistant Keeper of Oriental Printed Books and MSS. (5)	£515	515	341
1	—	Sub-Librarian (6)	£250—500	210	297
1	3	Clerical Officers employed in the Library (men)	£93—337	952	576
1	1	Clerical Officer employed in the Library (woman)	£93—252	252	249
1	1	Clerk, Oriental Side, Library (7)	£155—277	386	381
1	—	Clerk, Unestablished, Library	£215—337	—	91
1	1	President, Medical Board, India Office, and Medical Adviser to Secretary of State (8)	£761	759	752
1	1	Member of the Medical Board (8)	£597	595	589
1	1	Additional Member of Medical Board (8)	£150	149	147
1	1	Clerical Assistant to the Medical Adviser (9)	£155—252	298	291
1	1	Legal Adviser and Solicitor to the Secretary of State (10)	£1,480	1,478	1,471
1	1	Assistant Solicitor	£575—738	644	616
1	1	Professional Legal Clerk, Legal Adviser and Solicitor's Department	£313—515	340	318
1	1	Clerical Officer employed in the Legal Adviser and Solicitor's Department	£277—337	333	319
1	1	Surveyor and Clerk of the Works	£515—634	586	562
1	1	Information Officer (8)	(11) £950—50—1,150	1,136	1,079
1	1	Assistant to the Information Officer (12)	£396—515	633	627
18	19		£	11,159	10,585

(1) Duties performed by a Principal with an allowance of £200. (See Correspondence Department (page 89).)
(2) Scale personal to present incumbent.
(3) The posts of Librarian and Assistant Librarian are at present temporarily in abeyance.
(4) Receives an allowance of £100 while performing the duties of Librarian.
(5) New post.
(6) Post was unfilled at 1st April 1935.
(7) Present incumbent is paid as a Clerical Officer; and receives an Expatriation allowance of £50, abated at present by 2½ per cent.
(8) Non-pensionable appointment.
(9) Inclusive salary not to be less than £212 10s. a year with periodical increments.
(10) Salary personal to present incumbent, who holds the post on an unestablished basis.
(11) Present salary is reduced by 5 per cent. to 30th June 1935. Includes an allowance of £50 to cover expenses of entertainment.
(12) Post held by a Higher Clerical Officer, with an allowance of £100.

No. 7.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1934.	Numbers. 1 April 1935.			1935-36.	1934-35.
		Salaries, Wages, and Allowances—*continued.*			
		Office Keepers and Messengers.		£	£
1	1	Head Office Keeper	£277—349 With apartments.	339	344
1	1	Second Office Keeper(1)	£215—246	221	249
3	1	Messengers, First Class(2)	£160—£178 (with uniform)	196	388
13	15	Messengers(3)	£145—190 (with uniform)	2,672	2,505
43	43	Unestablished Messengers(4)	47*s.* 6*d.*—55*s.* 6*d.* a week (with uniform)	6,196	5,749
61	61		£	9,624	9,235
		Housekeeper, Housemaids and Charwomen.			
1	1	Housekeeper	£178 With apartments	178	175
30	30	Housemaids(1)	29*s.* 6*d.* a week	2,286	2,136
6	6	Charwomen	29*s.* 6*d.* a week	457	443
37	37		£	2,921	2,754
30	30	Artificers and Labourers employed at the India Office	At varying rates, based on wages paid by H.M. Office of Works	6,544	6,099
1	1	Casual Assistance, Overtime and Sunday Pay	—	559	548

(1) Present incumbent is paid a salary equivalent to £252.

(2) In addition to salary, present incumbent receives an allowance of £15 as Hall Porter.

(3) One receives £5 for assisting the Keeper of Military Records.

(4) Eight employed on Record duties are paid on the scale 55*s.* 6*d.*—61*s.* a week; and one receives £5 for assisting the Keeper of Records, Accountant-General's Department.

(1) One receives allowance of £2 a year as Resident Housemaid.

Contingencies of the India Office.	1935-36.	1934-35.	Increase.	Decrease.
	£	£	£	£
Rates and Taxes	4,160	4,026	134	—
Repairs, Furniture, and Fittings	2,005	2,473	—	468
Coal and Firewood	900	920	—	20
Gas and Electric Lighting and House Articles	1,390	1,242	148	—
Postage and Inland Telegrams	910	895	15	—
Travelling Expenses	200	165	35	—
Newspapers, Books, Parliamentary Papers, &c.	1,250	1,434	—	184
Advertisements	800	847	—	47
Telephones	1,200	1,170	30	—
Messengers' Uniforms	300	254	46	—
Messengers' Allowances for Night Watching	330	329	1	—
Miscellaneous	1,480	1,241	239	—
£	14,925	14,996	648	719
Net Decrease				£71

No. 7.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

OFFICE OF AUDITOR.

SALARIES AND ALLOWANCES under the Government of India Act, sec. 27.

Numbers.				1935-36.	1934-35.
1 April 1934.	1 April 1935.				
				£	£
1	1	Auditor(1)	£1,360	1,648	1,639
1	1	Assistant to the Auditor(2)	£1,011—1,161	1,216	1,129
4	4	Superintending Executive Officers (3)	£680—847	3,142	3,250
6	6	Higher Executive Officers(4)	£515—634	3,584	3,556
7(5)	6	Executive Officers (Training Grade) (men)	£152—515	1,755	1,869
1	1	Executive Officer (Training Grade) (woman)	£152—396	303	287
12	12	Clerical Officers (men)(6)	£93—337	3,454	3,261
1	1	Clerical Officer (woman)	£93—252	252	249
1	1	Clerk, Special Class	50*s.* 2*d.*—75*s.* a week	182	171
1	1	Comptometer Operator(7)	45*s.* a week—57*s.* a week	136	130
1	1	Girl Messenger(8)	13*s.* to 26*s.* a week according to age.	58	44
36	35		£	15,730	15,585
			INCREASE	£145	

(1) Receives an allowance of £300.
(2) Receives personal allowance of £100.
(3) One is paid on the scale of Senior Clerks (Old Establishment), viz., £680—905.
(4) One receives an allowance of £100 for Audit of the Accounts of the Guaranteed Railway Companies.
(5) Included one, supernumerary to Establishment, since absorbed into a vacancy.
(6) One receives an allowance of £4 for special duties.
(7) Present incumbent graded as Established Typist.
(8) Appointment on temporary basis.

(3639) Ps. 1449 Wt. P. 478—1268 200 6.35 I.O.P.

EAST INDIA (HOME ACCOUNTS)

HOME ACCOUNTS

OF THE GOVERNMENT OF INDIA

1934-35

India Office,
26th May, 1936.

CECIL KISCH,
Assistant Under Secretary of State for India

LONDON
PRINTED AND PUBLISHED BY HIS MAJESTY'S STATIONERY OFFICE
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LIST.

1934-35.

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No. 1.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE 1st April 1934 to

RECEIPTS.

REVENUE.

	£ s. d.	£ s. d.
RAILWAYS:		
STATE RAILWAYS:		
Bengal-Nagpur Railway: Dividends on Government holding in the Company's Stock - - - - -	188 8 8	
SUBSIDIZED COMPANIES:		
Rohilkund and Kumaon Railway: Government share of surplus profits from 1st April 1933 to 31st March 1934 - - - - - -	9,690 2 3	
		9,878 10 11
Carried forward - - - £		9,878 10 11

IN COUNCIL OF INDIA, on account of the CENTRAL GOVERNMENT OF INDIA, from 31st March 1935.

DISBURSEMENTS.

EXPENDITURE.

	Management of Railway Specific Debt.	Interest. (*See* details on page 23.)	£ s. d.
	£ s. d.	£ s. d.	
CUSTOMS:			
Contribution to the International Customs Tariffs Bureau, 1934-35			360 12 1
TAXES ON INCOME:			
Expenditure in connection with appeals from India			1,000 4 4
FOREST:			
Subscription of Forest Research Institute, Dehra Dun, to International Union of Forest Research Organisations (1935) and miscellaneous expenditure			8 18 11
RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS:			
INTEREST ON DEBT:			
Bombay Baroda and Central India Railway	3,767 1 5	385,083 11 0	
Burma Railways	375 0 0	37,499 9 9	
East Indian Railway	7,972 2 8	1,761,014 12 10	
Eastern Bengal Railway (including Bengal Central Railway)	356 5 6	125,871 0 10	
Great Indian Peninsula Railway	2,839 8 0	965,182 3 10	
Indian Midland Railway	157 8 3	18,364 18 0	
Madras Railway	268 8 3	362,193 10 2	
Oude and Rohilkund Railway	3,188 6 3	316,132 19 4	
Scinde Punjab and Delhi Railway	778 14 0	367,148 6 2	
South Indian Railway	1,417 17 1	146,635 6 3	
	21,120 11 5	4,485,125 18 2	
		21,120 11 5	
Interest at 3·3252 per cent. on a sum of £55,720,115 taken as Capital Outlay in this Country to 31st March 1917 on State Railways, and at 5·37381 per cent. on £39,210,213 4*s.* 11*d.* taken as Capital Outlay from 1st April 1917 to 31st March 1935		3,959,887 12 5	
		8,466,134 2 0	
INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Assam-Bengal Railway	65,427 0 0		
Bengal-Nagpur Railway	239,705 0 0		
Bengal and North-Western Railway (Tirhoot Railway)	76,250 0 0		
Ditto Ditto Sinking Fund	4,075 16 2		
Bombay Baroda and Central India Railway	94,998 8 2		
Madras and Southern Mahratta Railway	280,025 0 0		
South Indian Railway	139,579 18 4		
		900,061 2 8	
WORKING EXPENSES:			
Subscription to International Railway Congress	267 5 8		
Furlough Pay and allowances of officers on leave from India	455 16 10		
		723 2 6	
PAYMENTS TO WORKED LINES:			
Rental paid to the South Behar Railway Company		30,000 0 0	
MISCELLANEOUS RAILWAY EXPENDITURE:			
Pensions of former employees in London Offices of East Indian Railway and Great Indian Peninsula Railway	129 10 7		
Pensionary charges of Military Officers in respect of Railway employment	12,675 3 4		
Pay, &c., of Railway expert from England	897 9 10		
Expenditure in connection with recruitment	166 9 10		
Miscellaneous charges	57 13 5		
		13,926 7 0	
			9,410,844 14 2
POSTS AND TELEGRAPHS REVENUE ACCOUNT:			
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:			
Payments under the Postal arrangement with the Lords of His Majesty's Treasury:			
For 1934-35		28,000 0 0	
Miscellaneous expenditure		1,890 12 11	
			29,890 12 11
Carried forward		£	9,442,105 2 5

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India

	£	s.	d.	£	s.	d.
Brought forward - -				9,878	10	11
RECEIPTS—*continued.*						
Revenue—*continued.*						
INTEREST:						
Interest realised from investment of Cash Balance - -	76,018	12	8			
Interest on India Stock and Bonds purchased for cancellation -	53,180	10	0			
Interest, &c., on Gold Standard Reserve holding appropriated to Revenue - - - - - -	1,064,617	19	8			
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland, &c.	258	1	6			
Fees on transfers of East Indian Railway Company's Debenture Stock - - - - - - - - -	209	12	9			
				1,194,284	16	7

Details of charge of £14,181,148 5*s.* 9*d.* for INTEREST ON LOANS contracted in England, &c., included under INTEREST ON ORDINARY DEBT on opposite page.

	£	s.	d.	£	s.	d.
Interest and Discount on Loans contracted in England:—						
India 5 per cent. Stock (1942–47) - - - - -	537,321	12	6			
India 5½ per cent. Stock (1936–38) - - - - -	1,038,548	1	4			
India 4½ per cent. Stock (1950–55) - - - - -	1,941,386	4	6			
India 4½ per cent. Stock (1958–68) - - - - -	817,295	17	9			
India 3½ per cent. Stock - - - - - -	3,102,825	10	2			
India 3 per cent. Stock - - - - - -	2,310,520	16	2			
India 2½ per cent. Stock - - - - - -	288,472	3	10			
India 4 per cent. Stock (1948–53) - - - - -	494,345	16	10			
India 3½ per cent. Stock (1954–59) - - - - -	304,946	11	9			
India 6 per cent. Bonds (1935–37) - - - - -	717,150	0	0			
				11,552,812	14	10
Interest portion of Annuities created in purchase of Railways (*see* details on page 22) :—						
East Indian Railway - - - - - - -	637,539	1	5			
Eastern Bengal Railway - - - - - -	69,285	18	8			
Great Indian Peninsula Railway - - - - -	424,070	10	0			
Madras Railway - - - - - - -	263,313	9	9			
Scinde Punjab and Delhi Railway - - - - -	225,915	13	5			
				1,620,124	13	3
Interest on outstanding Liabilities of Railway Companies taken over on purchase or termination of Contract :—						
Burma Railways 3 per cent. Debenture Stock - - -	37,499	9	9			
East Indian Railway Irredeemable 4½ per cent. Debenture Stock -	64,601	19	10			
Do. 3 per cent. new Debenture Stock - -	239,996	1	6			
Do. 3½ per cent. Debenture Stock - - -	244,991	15	10			
Do. 4½ per cent. Debenture Stock, 1935–55 -	157,494	14	4			
Eastern Bengal Railway Irredeemable 4 per cent. Debenture Stock -	13,946	5	8			
Great Indian Peninsula Railway Irredeemable 4 per cent. Debenture Stock - - -	108,057	19	10			
Do. 3½ per cent. Debenture Stock	122,497	11	4			
South Indian Railway Irredeemable 4½ per cent. Debenture Stock -	19,124	19	7			
				1,008,210	17	8
				£14,181,148	5	9

Carried forward - - £1,204,163 7 6

on account of the Central Government of India, from 1st April 1934 to 31st March 1935—*continued.*

	£ s. d.	£ s. d.	£ s. d.
Brought forward -			9,442,105 2 5
DISBURSEMENTS—*continued.*			
Expenditure—*continued.*			
INTEREST ON ORDINARY DEBT:			
Total Interest on Loans contracted in England and on outstanding Liabilities of Railway Companies taken over on purchase or termination of Contract. (For details *see* opposite page) -	14,181,148 5 9		
Deduct—Chargeable to State Railways—Interest on Debt (*see* page 3) - -	*8,445,013 10 7*		
		5,736,134 15 2	
Management of Debt - - - - - -	105,300 14 10		
Deduct—Chargeable to State Railways—Management of Railway Specific Debt (see page 3) - - - - -	*—21,120 11 5*		
		84,180 3 5	
Stamp duty on Transfers and Powers of Attorney, &c. - - -		21,505 19 2	
			5,841,820 17 9
INTEREST ON OTHER OBLIGATIONS:			
Interest on balance of the Indian Military Widows' and Orphans' Fund - -		24,453 15 11	
Interest on balance of Superior Services (India) Family Pension Fund - -		22,507 2 10	
Bengal and North-Western Railway: 5 per cent. Debenture Stock: Discount Sinking Fund - - - - - - - - -		693 17 10	
			47,654 16 7
GENERAL ADMINISTRATION:			
England.			
Salaries of the Permanent Under Secretary of State, Deputy Under Secretary of State, Assistant Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State in Council of India - - -	£ s. d. 191,763 15 2		
Law Charges - - - - - - -	122 13 10		
Postage and telegrams to India and other places abroad - -	8,278 15 9		
Contributions towards National Health Insurance, Unemployment Insurance and Contributory Pensions - - - -	387 9 11		
Office Contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements and petty charges - - - - - -	14,999 18 9		
Miscellaneous expenditure - - - - - -	302 15 0		
	215,855 8 5†		
Deduct—Contribution by His Majesty's Treasury - - -	*101,379 0 0*		
		114,476 8 5	
India.			
Heads of Provinces (including Governor-General), &c.:			
Leave allowance of Viceroy - - - - -	1,379 0 8		
Equipment allowance of Member of Executive Council -	250 0 0		
Leave allowance of Member of Executive Council - -	1,162 6 9		
Leave allowance of Comptroller of Viceregal Household -	195 9 2		
Leave allowance of Surgeon to the Viceroy - - -	34 13 7		
Miscellaneous expenditure - - - - -	11 14 6		
Secretariat and Headquarters Establishments:	3,033 4 8		
Outfit Allowance - - - - - -	75 0 0		
Miscellaneous: Indian Civil Service (Examination expenses) and miscellaneous expenditure - - - - -	3,165 8 6		
		6,273 13 2	
			120,750 1 7
AUDIT:			
England:			
Salaries of Auditor and Assistants, under the Government of India Act, s. 27 -		15,557 2 2	
	£ s. d.		
Deduct—Contribution by His Majesty's Treasury - -	*3,149 0 0*		
Portion charged to the High Commissioner for India	*7,000 0 0*		
		10,149 0 0	
			5,408 2 2
JUSTICE: Moiety of salaries of members of Judicial Committee of the Privy Council		- - -	1,118 11 6
JAILS AND CONVICT SETTLEMENTS:			
Pay of officers on leave from India and miscellaneous expenditure -		- - -	599 14 4
Carried forward -		- - £	15,459,457 6 4

† The Commission paid to the Brokers to the Secretary of State on the purchase or sale of securities on account of the Gold Standard Reserve, Paper Currency Reserve, Investments from Treasury Balance, &c., amounting in 1934–35 to £10,766 12*s.* 7*d.*, has been adjusted under the appropriate heads as part of the cost price or sale proceeds of the securities.

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -				1,204,163	7	6
RECEIPTS—*continued.*						
Revenue—*continued.*						
POLICE:						
Contribution from Imperial Government in respect of Aden Permanent Armed Police for 1934–35 - - - - - - - -				8,000	0	0
MEDICAL:						
Contribution by Imperial Government towards cost of civil hospital at Aden for 1934–35 - - - - - - -				1,875	0	0
MISCELLANEOUS DEPARTMENTS:						
Miscellaneous receipts - - - - - - - -					9 18	10
CURRENCY, MINT AND EXCHANGE:						
Paper Currency Reserve: Discount on Investments - - - -				58,297	6	7
CIVIL WORKS:						
Contribution by Imperial Government as rent of buildings at Aden for 1934–35 - - - - - -	500	0	0			
Miscellaneous Adjustments in connection with Aden expenditure	1,181	12	2			
				1,681	12	2
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Widows' Funds of the Home Establishment of the East India Company: Dividends - - - - - -	1,968	16	4			
Subscriptions in respect of the India Office Provident Fund -	353	18	11			
Subscriptions and Donations in respect of the—	£	s.	d.			
Bengal Military Orphan Society - -	96	10	0			
Bengal Military Fund - - -	624	3	11			
Madras Military Fund - - -	62	4	9			
Bombay Military Fund - - -	59	5	0			
	842	3	8			
Subscriptions and Donations: Indian Civil Service Family Pensions - - - - - - -	3,677	19	10			
				6,842	18	9
Carried forward - -				1,280,870	3	10

on account of the Central Government of India, from 1st April 1934 to 31st March 1935—*continued.*

	£ s. d.	£ s. d.
Brought forward		15,459,457 6 4
DISBURSEMENTS—*continued.*		
Expenditure—*continued.*		
POLICE: Examination expenses, &c., in connection with appointments to the Police Service and miscellaneous expenditure		213 8 1
PORTS AND PILOTAGE: Pay of Officers on leave from India		801 14 0
ECCLESIASTICAL: Miscellaneous expenditure		82 15 5
POLITICAL:		
Moiety of expenditure in connection with the Consulate at Nakawn Lampang and the Vice-Consulate at Chiengmai, Siam, and of maintenance of buildings, &c., at Chiengmai Consulate (1932–33)	1,045 9 7	
Contribution to Diplomatic and Consular Establishments in Persia and to the Consulates at Jeddah and Momein	1,687 10 0	
Contribution to expenses of the Consulate at Chiengmai, Siam	1,000 0 0	
Pay, &c., of Consul-General at Kashgar	431 4 2	
Pay, &c., of Officers on leave	1,492 7 5	
Miscellaneous expenditure	749 4 6	
		6,405 15 8
FRONTIER WATCH AND WARD:		
Pay and allowances, &c., of Officers on leave from India and miscellaneous expenditure		1,232 7 5
SCIENTIFIC DEPARTMENTS:		
Expenses attending the preparation of "Fauna Indica"	1,552 2 3	
Contingent expenses of the India Museum Collection at Kew	751 4 10	
Pay of Officers on leave from India	530 7 11	
Miscellaneous expenditure	20 15 0	
		2,854 10 0
MEDICAL:		
Pay, &c., of Officers on leave	764 3 3	
Cost of the maintenance of a Lunatic at the Coton Hill Hospital, Stafford	83 0 0	
		847 3 3
PUBLIC HEALTH:		
Contributions towards International Bureau of Public Health	1,028 6 0	
Expenses at Jeddah in connection with the Indian Pilgrimage	4,447 2 1	
Pay of an Officer on leave	344 10 7	
		5,819 18 8
AGRICULTURE:		
Pay of Officers on leave		256 13 7
AVIATION:		
Contribution to the International Commission for Air Navigation and expenses	652 2 5	
Share of salary and allowances of officer in charge of Civil Aerodrome, Karachi	489 10 11	
		1,141 13 4
MISCELLANEOUS DEPARTMENTS:		
Expenditure of the India Office Library	1,669 6 11	
Expenditure of the Record Department of the India Office	662 8 4	
Grant to the Royal Asiatic Society	210 0 0	
Grant in aid of the publication of the "Encyclopædia of Islam"	160 0 0	
		2,701 15 3
CURRENCY, MINT AND EXCHANGE:		
Pay of an Officer on leave and miscellaneous expenditure		356 6 2
CIVIL WORKS:		
Contribution to the British Standards Institution	500 0 0	
Miscellaneous expenditure	26 15 2	
		526 15 2
TERRITORIAL AND POLITICAL PENSIONS:		
Members of the Family of the late Maharajah Duleep Singh	7,500 0 0	
Members of the Bengal Nizamut Family	419 18 9	
		7,919 18 9
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Pensions for Distinguished and Meritorious Services	717 1 5	
Pensions, &c., on retirement of Officers of the following classes:—		
India Office:	£ s. d.	
Superannuation	38,749 15 11	
Compensation (on reduction of staff)	3,193 16 5	
Compassionate and Injury	1,860 3 11	
Gratuities under the Superannuation Act, 1909	9,598 14 8	
	53,402 10 11	
Indian Civil Service	920 1 5	
Military and Marine Officers in respect of Civil employment	73,952 6 0	
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed	2,029 6 4	
Pensions payable in respect of the India Office Provident Fund	7,885 6 6	
Compassionate and Miscellaneous Pensions	363 16 11	
Gratuities: Civil	550 0 0	
Pensions and Allowances payable in respect of—	£ s. d. 139,820 9 6	
Bengal Military Orphan Society	38,060 0 8	
Bengal Military Fund	48,719 9 1	
Madras Military Fund	78,308 14 9	
Bombay Military Fund	47,278 16 1	
Madras Medical Fund	14,796 18 2	
Indian Navy Fund	4,850 14 8	
	232,014 13 5	
		371,835 2 11
Carried forward		£ 15,862,453 4 0

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -				1,280,870	3	10
RECEIPTS—*continued.*						
Revenue—*continued.*						
STATIONERY AND PRINTING:						
Miscellaneous receipts - - - - - - - -				133	2	5
MISCELLANEOUS:						
Receipts from His Majesty's Foreign Office on account of excess cost of Diplomatic and Consular Establishments in Persia (balance for 1931–32 and advance for 1932–33) -	13,017	10	11			
Receipts in respect of divisible expenditure at Aden - -	3,570	19	4			
Receipt from Inland Revenue Department as allowance in respect of Income Tax assessments made at the India Office -	2,000	0	0			
Miscellaneous receipts in aid of the India Office - -	978	5	4			
Miscellaneous Home Receipts - - - -	25	15	2			
				19,592	10	9
DEFENCE SERVICES: EFFECTIVE:						
ARMY:						
I. FIGHTING SERVICES:						
Imperial Government's contribution towards the Defence of India - - - - - - - -	£ 1,500,000	s. 0	d. 0			
Amount received from the Imperial Government in respect of—						
Capitation rate payable on account of Indian Regiments lent for service in the Colonies - - - -	32,000	0	0			
Consolidated Clothing Allowances, April 1933 to December 1934 - - - - - - - -	895	13	4			
Voyage Pay of Officers moved in Imperial interests -	3,000	0	0			
Leave pay contribution - - - - -	1,317	16	1			
Refund on account of pay of men on courses erroneously charged to Indian Revenues - - - -	374	6	10			
Refund on account of pay of men on vocational training courses erroneously charged to Indian Revenues - -	164	18	1			
Adjustment of advances on account of—						
Marriage Allowances and Allotments (1933–34) - -	1,143	0	1			
National Health Insurance (1933) - - -	312	16	0			
Contributory Pensions Act (1933) - - -	938	8	0			
Home Effective Charge (1933–34) - - -	14,000	0	0			
Discharge Gratuities and Deferred Pay (1933–34) -	823	4	2			
Unemployment Insurance (1933–34) - - -	20,592	1	5			
Other Receipts:						
Discharge Purchase Money - - - - -	385	4	2			
Pension Act contributions in respect of British soldiers -	120	8	11			
Recoveries of over-issues in previous years of pay, &c. -	1,022	1	2			
Carried forward - £	1,577,089	18	3			
Carried forward - - - £				1,300,595	17	0

on account of the Central Government of India, from 1st April 1934 to 31st March 1935—*continued.*

			£	s.	d.
		Brought forward			15,862,453	4	0
		DISBURSEMENTS—*continued.*					
		Expenditure—*continued.*					
STATIONERY AND PRINTING:							
Stationery, Printing, and Bookbinding for the India Office, &c.			10,603	1	1		
Deduct—Contribution by His Majesty's Treasury			*3,496*	*0*	*0*		
						7,107	1	1
MISCELLANEOUS:							
Contribution towards Expenses of the Secretariat of the League of Nations			107,803	8	1		
League of Nations Assembly and Committees			2,307	9	8		
International Labour Conference			1,129	14	4		
International Conference on Disarmament			892	6	11		
Joint Select Committee on Indian Constitutional Reforms			102	8	1		
Burma Financial Arbitration			263	9	9		
Sum placed at the disposal of the Secretary of State for India for Secret Service			8,500	0	0		
Contribution towards the School of Oriental Studies			1,125	0	0		
Relief and repatriation of destitute Indians			2,669	11	10		
Commission on pensions and leave allowances paid abroad			434	4	8		
Books and Newspapers supplied to India			149	6	2		
Cost of insignia of Indian Orders			1,331	10	2		
Charges for actuarial work performed for the India Office			1,185	0	0		
Pay and expenses of Officers specially employed			1,372	19	1		
Contribution to International Copyright Union			113	10	10		
Sundry items			1,312	3	0		
						130,692	2	7
		TOTAL CIVIL EXPENDITURE				16,000,252	7	8
DEFENCE SERVICES: EFFECTIVE:							
ARMY:							
1. FIGHTING SERVICES:							
Payments to the War Office in respect of H.M.'s British Forces serving in India: For the year 1934–35						1,229,000	0	0
Discharge Gratuity and Deferred Pay of British Troops:								
Payments to the War Office:			£	s.	d.			
For the year 1934–35			38,000	0	0			
Payments to N.C.O.'s &c., formerly on the Indian Unattached List			360	0	0			
						38,360	0	0
Pay and allowances, &c. of British soldiers attending Vocational Courses						17,839	12	11
Furlough allowances of British Regiments serving in India:								
			£	s.	d.			
Officers			86,447	9	7			
Other ranks			54,406	13	5			
						140,854	3	0
Furlough allowances: Indian Army: Regimental						212,356	2	11
National Health Insurance:			£	s.	d.			
Advances for year 1934			29,100	0	0			
" " 1935			9,450	0	0			
						38,550	0	0
Unemployment Insurance:								
Contribution for the year 1934–35						135,000	0	0
Payment to Ministry of Health under the Contributory Pensions Act, 1925 (of which a moiety is recovered from issues of pay)						115,650	0	0
Marriage allowances and allotments:			£	s.	d.			
British Troops			239,805	17	3			
Indian Army			28,419	18	3			
						268,225	15	6
Consolidated Clothing Allowances (April 1933 to December 1934)						606	16	10
Pay and allowances of Second Lieutenants on appointment						11,469	16	0
Refund of receipt in 1933–34 in respect of capitation rate on account of Indian Regiments lent for service in the Colonies			£ 8,986	s. 11	d. 10			
Miscellaneous			1,042	14	4			
						10,029	6	2
						2,217,941	13	4
		Carried forward			£	2,217,941	13	4	16,000,252	7	8

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

			£	s.	d.
		Brought forward - -			1,300,595 17 0
		RECEIPTS—*continued.*			
		Revenue—*continued.*			
DEFENCE SERVICES: EFFECTIVE—*continued.*					
ARMY—*continued.*					
		Brought forward - -	1,577,089	18	3
II. ADMINISTRATIVE SERVICES:					
	Fees, &c., received in respect of King's India Cadets at the Royal Military College, Sandhurst - - - -		2,240	10	0
	Hospital stoppages recovered from officers on leave -		299	9	6
	Recoveries of over-issues in previous years of pay, &c.:				
	Medical Services - - - -	317 12 2			
	Miscellaneous Services - - -	19 8 6			
			337	0	8
	Contribution by the Imperial Government for the year 1934–35 in respect of Secretary to the Consul-General at Meshed -		950	0	0
IV. STAFF:					
	Recoveries of over-issues in previous years of pay, &c. -		125	9	1
V. PURCHASE AND SALE OF STORES:					
	Stores brought from India with troops:	£ s. d.			
	Clothing - - - -	6,445 7 9			
	Ordnance - - - -	23,419 13 1			
			29,865	0	10
VI. SPECIAL SERVICES:					
	Recoveries and adjustments of payments in previous years to Surplus Officers of the Indian Army - - -		74	8	4
VII. TRANSPORTATION AND MISCELLANEOUS:					
	Miscellaneous Receipts in connection with transport of troops - - - - - - -		1,318	10	8
	Miscellaneous Receipts in connection with concession passages - - - - - -		5,505	4	9
	Adjustment on account of military, &c., expenditure at Aden for 1931–32 and 1932–33 - - - - -		2,359	16	9
VIII. MILITARY ENGINEER SERVICES:					
	Miscellaneous Receipts - - - - -		55	5	10
					1,620,220 14 8
		Carried forward - - £			2,920,816 11 8

on account of the Central Government of India, from 1st April 1934 to 31st March 1935—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							2,217,941	13	4	16,000,252	7	8
DISBURSEMENTS—*continued.*												
Expenditure—*continued.*												
DEFENCE SERVICES: EFFECTIVE—*continued.*												
ARMY—*continued.*												
2. ADMINISTRATIVE SERVICES:												
Training Establishments:												
Furlough allowances: Officers							25,821	6	10			
" " Other ranks							539	15	4			
Miscellaneous							750	2	8			
Army Education:										27,111	4	10
Furlough allowances: Officers							2,983	3	10			
" " Other ranks							1,958	18	11			
Miscellaneous							1,812	10	0			
Supply and Transport:										6,754	12	9
Indian Army Service Corps: Furlough allowances: Officers							49,061	11	10			
" " " " Other ranks							29,223	7	6			
" " Miscellaneous							160	18	0			
Remount Depots:										78,445	17	4
Furlough allowances: Officers							2,287	3	4			
" " Other ranks							1,217	11	3			
Miscellaneous							—					
Veterinary:										3,504	14	7
Furlough allowances: Royal Army Veterinary Corps: Officers							2,990	5	10			
" " " " Other ranks							—					
Miscellaneous							—					
Arsenals:										2,990	5	10
Furlough allowances: Indian Army Ordnance Corps, &c.:												
Officers							8,965	9	6			
Other ranks							20,749	16	8			
Miscellaneous							29	9	3			
Medical Services:										29,744	15	5
Furlough allowances: Royal Army Medical Corps							12,166	13	3			
" " Indian Medical Service, &c.							48,730	16	9			
" " Indian Medical Department							5,470	5	9			
Sterling Overseas Pay: Indian Medical Service							25,773	7	2			
Pay, &c., of Lieutenants on appointment to the I.M.S.							7,854	4	1			
Cost of medical treatment of officers on leave							3,168	13	11			
Miscellaneous expenditure							596	8	5			
Miscellaneous Administrative Services:										103,760	9	4
Furlough allowances							6,753	10	1			
Miscellaneous expenditure							1,279	13	10			
3. MANUFACTURING ESTABLISHMENTS:										8,033	3	11
Furlough allowances and miscellaneous expenditure:												
Medical Depôts and Workshops							1,782	5	5			
Ordnance and Clothing Factories							1,894	9	2			
Grass Farms							3,186	11	8			
Dairy Farms							—					
4. STAFF:										6,863	6	3
Furlough allowances:	£	s.	d.									
Army Headquarters: Officers	15,761	17	7									
" " Other ranks	1,763	8	1									
Commands: Officers	10,151	12	4									
" Other ranks	2,965	10	11									
Districts and Brigades: Officers	27,647	19	10									
" " Other ranks	8,542	16	9									
							66,833	5	6			
Sterling Overseas Pay							4,265	9	9			
Indian Orderlies to His Majesty the King							2,027	19	9			
Miscellaneous expenditure							36	5	6			
										73,163	0	6
5. PURCHASE AND SALE OF STORES:												
Stores taken to India with Troops: Clothing							7,980	17	10			
Ordnance							26,572	15	8			
										34,553	13	6
7. TRANSPORTATION AND MISCELLANEOUS:												
Sea Transport charges							421,745	4	5			
Concession Passages							25,198	17	7			
Land Transport Charges							2,183	14	8			
Military charges for Aden: Contribution to Imperial Govt., &c.							136,677	0	0			
Embarkation and Transport Staff:	£	s.	d.									
Furlough Allowances: Officers	692	17	1									
" " Men	1,721	13	4									
Miscellaneous	16	5	0									
							2,430	15	5			
Miscellaneous expenditure							554	11	11			
										588,790	4	0
Carried forward										3,181,657	1	7	16,000,252	7	8

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India.

			£ s. d.
Brought forward			2,920,816 11 8
RECEIPTS—*continued.*			
Revenue—*continued.*			
DEFENCE SERVICES: EFFECTIVE—*continued.*			
ROYAL AIR FORCE:			
Stores brought from India with Airmen:			
Clothing	£ 285 8 4		
Ordnance	80 17 11		
Consolidated Clothing Allowances of Airmen returning from India: 1933–34	736 9 6		
Fees in respect of cadets at Cranwell College	412 10 0		
Adjustment of Sea Transport Services advance to Air Ministry, 1933–34	540 17 0		
Miscellaneous receipts	53 5 8		
		2,109 8 5	
ROYAL INDIAN NAVY:			
Miscellaneous receipts		374 5 11	
DEFENCE SERVICES: NON-EFFECTIVE:			
ARMY:			
Recoveries from the War Office in respect of Retired Pay, &c., of Indian Troops, &c., lent:			
For the year 1934–35	£ 233,185 0 0		
Adjustments: 1930–31	1,410 0 0		
1931–32	3,980 0 0		
1932–33	4,581 0 0		
1933–34	11,500 0 0		
		254,656 0 0	
Other pensionary contributions		29 4 0	
Subscriptions towards Indian Military Service Family Pensions		49,664 14 10	
Recoveries from Civil Revenues in respect of pensions charged to Military Services in previous years		9,612 9 9	
Adjustments of over-issues and miscellaneous receipts		2,849 11 0	
			316,811 19 7
ROYAL INDIAN NAVY:			
Miscellaneous receipts			675 3 7
EXTRAORDINARY RECEIPTS:			
Reparation receipts			166 1 6
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward)		£	3,240,953 10 8

on account of the Central Government of India, from 1st April 1934 to 31st March 1935—*continued.*

	£	s.	d.	£	s.	d.
Brought forward - - -				3,181,657	1	7	16,000,252	7	8
DISBURSEMENTS—*continued.*									
Expenditure—*continued.*									
DEFENCE SERVICES: EFFECTIVE—*continued.*									
ARMY—*continued.*									
8. MILITARY ENGINEER SERVICES:									
Furlough Pay of personnel of the Royal Engineers - -	22,668	4	10						
Miscellaneous expenditure - - - - -	304	16	0						
				22,973	0	10			
ROYAL AIR FORCE:									
Payments to the Air Ministry in respect of personnel serving in India: For the year 1934–35 - - -	210,000	0	0						
Discharge Gratuities, 1933–34 - - - -	1,400	0	0						
Furlough allowances - - - - - -	8,163	9	10						
Cost of Sea Transport - - - - - -	21,178	17	6						
National Health Insurance:	£	s.	d.						
1934 - - - - -	900	0	0						
1935 - - - - -	300	0	0						
1933 (Balance) - -	44	15	0						
	1,244	15	0						
Unemployment Insurance (1933–34) - - - -	1,873	0	0						
Payment to Ministry of Health under Contributory Pensions Act (of which a moiety is recovered from issues of pay) -	3,734	5	0						
Marriage allowances and allotments - - - -	80,642	9	7						
Educational Charges - - - - - -	8,370	10	8						
Consoldated Clothing Alluces. of Airmen proceeding to India	934	8	9						
Stores taken to India with Airmen:	£	s.	d.						
Clothing - - - -	475	13	2						
Ordnance - - - -	369	14	9						
	845	7	11						
Miscellaneous expenditure - - - - -	55	5	4						
				338,442	9	7			
ROYAL INDIAN NAVY:									
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c. - - - -	100,368	13	6						
Furlough Pay - - - - - -	19,106	4	10						
Miscellaneous expenditure - - - - -	6,705	18	6						
				126,180	16	10			
				3,669,253	8	10			
DEFENCE SERVICES: NON-EFFECTIVE:									
ARMY:									
Payments to the War Office on account of Retired Pay, Pensions, &c., of H.M.'s British Forces, for service in India:									
For the year 1934–35 - - £	1,174,180	0	0						
Adjustments: 1932–33 - -	*−362*	*0*	*0*						
1933–34 - -	4,500	0	0						
	1,178,318	0	0						
Less Voyage Pay - - -	*−600*	*0*	*0*						
	1,177,718	0	0						
Pay and Pensions of Non-effective and Retired Officers of the Indian Service - - - - - -	1,835,609	3	8						
Wound Pensions and Gratuities - - - -	10,864	17	4						
Compassionate Allnces. of Officers removed from Service, &c. -	1,720	8	9						
Pensions of Indian Non-commissioned Officers and men -	956	9	4						
Gratuities: Army - - - - - -	4,478	5	0						
Pensions of Widows and Families of Officers killed in action or otherwise in the discharge of duty - - -	119,421	18	10						
Pensions of Widows & Families of Officers, &c., of Indian Service	101,057	10	4						
Gratuities, &c., to Widows of Officers killed in action -	200	0	0						
Cost of Medals, &c. - - - - - -	2,384	2	4						
Medical treatment of retired Officers, &c. - - -	5,840	16	4						
	3,260,251	11	11						
Indian Military Service Family Pensions - - -	316,537	8	8						
	3,576,789	0	7						
ROYAL AIR FORCE:									
Payment to the Air Ministry in respect of personnel serving in India, &c. - - - - - - - -	35,471	6	8						
ROYAL INDIAN NAVY:	£	s.	d.						
Retired Pay - - - -	47,709	10	7						
Compassionate and Miscellaneous Pensions	159	3	3						
Miscellaneous - - - -	1,292	11	6						
	49,161	5	4						
				3,661,421	12	7	7,330,675	1	5
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)					-	£	23,330,927	9	1

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£ s. d
Brought forward - - - -	3,240,953 10 8

RECEIPTS—*continued.*

CAPITAL NOT CHARGED TO REVENUE.

DEBT.

PERMANENT DEBT INCURRED:

	For Railway Construction. £ s. d	For General Purposes. £ s. d	£ s. d	£ s. d
India 3½ per cent. Stock (1954-59): Loan of £10,000,000 created under East India Loans Act, 1923, and previous Acts, and issued in November 1933:				
Receipts in the year - - -	1,397,009 9 6	931,339 12 11	2,328,349 2 5	
Discount written off to Revenue in the year in respect of the following Loans:				
Loans created under East India Loans Act, 1922, and previous Acts:				
£20,000,000 India 4½ per cent. Stock issued in November 1922 -	59,273 8 11	28,539 1 4		
£20,000,000 India 4½ per cent. Stock issued in May 1923 - -	51,208 0 11	9,036 14 3	148,057 5 5	
Loans created under East India Loans Act, 1923, and previous Acts:				
£7,500,000 India 4½ per cent. Stock issued in January 1928 - -	12,292 18 11	—		
£10,000,000 India 4½ per cent. Stock issued in January 1929 -	17,511 3 8	—	29,804 2 7	
£12,000,000 India 5½ per cent. Stock issued in February 1931 -	70,580 10 8	—	70,580 10 8	
£5,181,249 9*s.* India 5½ per cent. Stock created in February 1931 (conversion of £5,000,000 India 5½ per cent. Stock, 1932) -	40,787 12 5	—	40,787 12 5	
£10,000,000 India 5 per cent. Stock issued in April 1932 - -	37,575 6 5	4,175 0 8	41,750 7 1	
£12,000,000 India 4 per cent. Stock issued in May 1933 - -	11,956 17 3	2,391 7 5	14,348 4 8	
£10,000,000 India 3½ per cent. Stock Issued in November 1933 -	2,968 19 6	1,979 6 4	4,948 5 10	

UNFUNDED DEBT:

Indian Military Widows' and Orphans Fund (Sterling Branch):				
Subscriptions and interest on balance - - -		82,804 1 4		
Superior Services (India) Family Pension Fund:				
Subscriptions and interest on balance - - -		59,980 17 4	142,784 18 8	
				2,821,410 9 9
Carried forward - -			£	6,062,364 0 5

on account of the Central Government of India, from 1st April 1934 to 31st March 1935—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - -							23,330,927	9	1

DISBURSEMENTS—*continued.*

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

	£	s.	d.	£	s.	d.	£	s.	d.
RAILWAY CAPITAL ACCOUNT:									
CONSTRUCTION OF STATE RAILWAYS:									
State Railways worked by Companies:									
Stores, Establishment Charges, &c.:									
Assam-Bengal Railway - - - - -	43,974	1	5						
Bombay Baroda and Central India Railway - -	251,424	9	0						
Bengal-Nagpur Railway - - - - -	240,579	14	2						
Madras and Southern Mahratta Railway - -	175,852	2	2						
*Rohilkund and Kumaon Railway - - -	13,606	9	2						
South Indian Railway - - - - -	218,619	1	3						
*Bengal and North-Western Railway - - -	93,268	16	3						
				1,037,324	13	5			
CAPITAL CONTRIBUTED BY RAILWAY COMPANIES TOWARDS OUTLAY ON STATE RAILWAYS:									
Discharge of Debentures—Assam-Bengal Railway - -	—			300,000	0	0			
							1,337,324	13	5

DEBT.

	£	s.	d.	£	s.	d.	£	s.	d.
PERMANENT DEBT DISCHARGED:									
India 5½ per cent. Stock (1932) - - - -	2,204	0	9						
India 6 per cent. Bonds (1932–33) - - - -	500	0	0						
India 6 per cent. Bonds (1933–35) - - - -	100	0	0						
India 6 per cent. Bonds (1933–34) - - - -	5,500	0	0						
				8,304	0	9			
Capital portion of Annuities created in purchase of Railways (*see* details on page 22):									
East Indian Railway - - - - -	507,689	10	4						
Eastern Bengal Railway - - - -	47,539	15	10						
Great Indian Peninsula Railway - - - -	844,410	10	0						
Madras Railway - - - - - -	225,064	8	1						
Scinde Punjab and Delhi Railway - - -	145,397	10	0						
				1,770,101	14	3			
Purchase of India 5 per cent. Stock with the State Railways Sinking Funds (*see* details on page 22) - - - - - - - - -				200,000	0	0			
				1,978,405	15	0			
UNFUNDED DEBT:	£	s.	d.						
Indian Military Widows' and Orphans' Fund (Sterling Branch)	7,397	2	6						
Superior Services (India) Family Pension Fund - -	10,229	13	8						
				17,626	16	2			
							1,996,032	11	2
Carried forward - -							26,664,284	13	8

* Although for convenience the Bengal and North-Western and Rohilkund and Kumaon Railways are classed among the State Railways, a portion of each system is the property of the Company.

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - -							6,062,364	0	5
RECEIPTS—*continued.*									
DEPOSITS AND ADVANCES (for details of Balances, *see* page 24).									
GOLD STANDARD RESERVE:									
Cost price of—									
£62,190,000 British Treasury Bills maturing or realised -	62,080,962	6	7						
Proceeds of sale of—									
£3,642,100 Treasury 3 per cent. Bonds, 1934–42 - -	3,729,183	14	11						
Redemption money of—									
£5,840,000 Treasury 4 per cent. Bonds (1934–36) - -	5,840,000	0	0						
£468,700 Treasury 3 per cent. Bonds, drawn for repayment on 15th April 1934 - - - - - -	468,700	0	0						
	72,118,846	1	6						
Dividends on investments, discount on Treasury Bills, &c. -	833,197	11	0						
				72,952,043	12	6			
PAPER CURRENCY RESERVE:									
British Treasury Bills maturing or realised - - -	39,530,418	15	1						
Transfers from Home Treasury - - -	7,517,290	19	9						
				47,047,709	14	10			
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:									
Sums advanced by H.M. Treasury in connection with the Joint Select Committee - - - - - -	136	15	8						
Miscellaneous - - - - - -	1,116	18	2						
				1,253	13	10			
SUSPENSE ACCOUNTS:									
Bengal and North-Western Railway, appropriation from Revenue in respect of Discount on the 5 per cent. Debenture Stock (State Portion) - - - - - -	4,769	14	0						
Miscellaneous - - - - - - -	9,102	9	1						
				13,872	3	1			
MISCELLANEOUS DEPOSITS:									
British Income Tax collected on behalf of H.M. Imperial Government - - - - - - -	830,487	6	11						
Currie Scholarship for Indian Forest Students - -	54	8	4						
Norman Memorial Fund - - - -	16	16	0						
Sir Pertab Singh Memorial Fund - - - -	300	0	0						
Pollock Memorial Fund - - - -	18	4	0						
Insurance premia deducted from salaries of India Office Establishment for payment to Civil Service Insurance Society - - - - - - -	4,555	0	7						
Hospital Saving Association - - - - -	208	8	3						
Post Office Sanatorium Society - - - -	15	5	11						
Civil Service Sports Society - - - - -	29	1	0						
Civil Service Benevolent Fund - - - -	43	19	6						
Madras and Southern Mahratta Railway (Mysore Railway):									
Interest on Debenture Stock - - - -	48,000	0	0						
Miscellaneous - - - - - -	49,271	16	7						
				933,000	7	1			
							120,947,879	11	4
Carried forward - - -						£	127,010,243	11	9

on account of the Central Government of India, from 1st April 1934 tc 31st March 1935—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							26,664,284	13	8
DISBURSEMENTS—*continued.*									
DEPOSITS AND ADVANCES (for details of Balances, *see* page 24).									
GOLD STANDARD RESERVE:									
Investments in the purchase of									
£62,285,000 British Treasury Bills	62,191,102	18	3						
£475,000 Treasury 2½ per cent. Bonds (1937)	490,195	18	7						
£1,250,000 Treasury 3 per cent. Bonds (1935–42)	1,292,581	2	6						
£2,225,000 Treasury 2 per cent. Bonds (1935–38)	2,237,119	19	7						
£675,000 4½ per cent. Conversion Loan (1940–44)	751,252	0	0						
£5,000,000 2½ per cent. Conversion Loan (1944–49)	4,923,604	15	0						
	71,885,856	13	11						
Appropriation to Revenue	1,064,617	19	8						
				72,950,474	13	7			
PAPER CURRENCY RESERVE:									
Investments in purchase of									
British Treasury Bills				47,047,709	14	10			
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:									
Joint Select Committee	441	10	11						
Miscellaneous	1,663	11	2						
				2,105	2	1			
SUSPENSE ACCOUNTS:									
Purchase of India Stock and Bonds	7,340,891	0	7						
Balances with Sub-Accountants	25,887	8	6						
Miscellaneous	8,254	17	4						
				7,375,033	6	5			
MISCELLANEOUS DEPOSITS:									
British Income Tax paid to H.M. Imperial Government	831,317	8	3						
Currie Scholarship for Indian Forest Students	50	0	0						
Norman Memorial Fund	24	18	0						
Sir Pertab Singh Memorial Fund	300	0	0						
Pollock Memorial Fund	18	0	0						
Insurance Premia paid to Civil Service Insurance Society	4,482	6	2						
Hospital Saving Association	206	11	0						
Post Office Sanatorium Society	15	5	11						
Civil Service Sports Society	29	9	0						
Civil Service Benevolent Fund	43	17	0						
Madras and Southern Mahratta Railway (Mysore Railway):									
Interest on Debenture Stock	48,000	0	0						
Miscellaneous	48,515	10	4						
				933,003	5	8			
							128,308,326	2	7
Carried forward						£	154,972,610	16	3

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - -							127,010,243	11	9

RECEIPTS—*continued.*

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA:

REMITTANCE ACCOUNT:

Receipts from Imperial Government Departments:									
War Office:									
Expenditure in India in connection with									
Remittances paid in India on behalf of the Asiatic Artillery at Hong Kong and Singapore - -				20,044	8	7			
Enlistment of Indians for service in the Colonies -				1,015	13	1			
Sums due to Officers and others serving in India -				16,589	6	6			
Additional Indian Troops lent for service at Hong Kong				1,794	19	6			
Pensions issued in India - - - - -				35,459	13	10			
							74,904	1	6
Air Ministry:									
Expenditure in India in connection with									
Funds supplied to the Royal Air Force, Iraq -				634,425	0	0			
Funds for Command Accountant, R.A.F., Aden -				129,675	0	0			
Sums due to Officers and others residing in India -				979	8	5			
							765,079	8	5
Admiralty:									
Advances in India on account of Naval Services -				48,643	11	9			
Pensions issued in India - - - - -				901	0	10			
							49,544	12	7
Board of Trade:									
Expenditure in India on Transports - - -				9,195	16	11			
Lighthouses in the Red Sea - - - -				4,286	16	9			
Balances on Indian Shipping Masters' Accounts -				129	18	6			
							13,612	12	2
Sundry Departments and Dominion Governments:									
Postal and Money Order transactions with Colonial Administrations - - - - - -				334,248	1	7			
Pensions, &c., issued in India on behalf of H.M. Paymaster General - - - - -				8,129	2	7			
Payments in India chargeable to Ministry of Pensions -				33,729	9	7			
Advances in India on account of Emigration of Coolies and African Protectorates - - - -				36,084	0	0			
Political Expenditure at Aden - - - -				16,938	3	2			
Opium shipped to the Governments of Hong Kong and the Straits Settlements - - - -				145,796	17	6			
Expenditure in connection with Dominion Officers serving in India - - - - -				7,134	12	4			
Miscellaneous advances in India - - -				88,086	2	0			
							670,146	8	9
							1,573,287	3	5
Other Remittance transactions:									
Sundry Provident Funds - - - - - - -							335	4	0
Miscellaneous receipts - - - - - - -							32,713	1	6
Exchange Adjustments on Remittance Transactions - - - -							0	0	11
Carried forward - -			£				1,606,335	9	10
									127,010,243	11	9

on account of the Central Government of India, from 1st April 1934 to 31st March 1935—*continued.*

	£	s.	d.	£	s.	d.
Brought forward - - - -				154,972,610	16	3

DISBURSEMENTS—*continued.*

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA:

REMITTANCE ACCOUNT:

	£	s.	d.	£	s.	d.
Payments to Imperial Government Departments:						
War Office:						
Miscellaneous Remittances from India - - -	43,508	0	6			
Effects of deceased Officers and men of the British Army -	3,114	5	6			
Air Ministry:						
Miscellaneous Remittances from India - - -	3,196	6	1			
Board of Trade:						
Basses and Minicoy Light Dues - - - -	1,085	14	0			
Sundry Departments and Dominion Governments:						
Postal and Money Order transactions with the United Kingdom	225,000	0	0			
Unemployment Insurance: Sale of stamps in India - -	304	7	10			
Miscellaneous transactions to be brought to charge or recovered in India - - - - - -	68,471	17	8			
				344,680	11	7
Other Remittance transactions:						
Remittances for payment by the India Office - - - - -				947	10	6
Remittances by British Troops for deposit in the Post Office Savings Bank or investment in British Securities - - - - - - -				96,975	5	11
Effects of deceased Officers and Warrant Officers of the Indian Army - -				1,049	0	2
Telegraphic Transfers drawn by His Majesty's Minister at Tehran, in respect of advances made on Indian account - - - - - -				51,000	0	0
Commutations of Military, &c., Retired Pay - - - - -				110,530	14	10
Pay and Pensions chargeable to Local Funds, &c. - - - - -				2,977	16	1
Transfer from India of transactions on account of the Indian Military Widows' and Orphans' Fund (Sterling Branch) - - - - - -				49,961	17	5
Transfer from India of transactions on account of the Superior Services (India) Family Pension Fund - - - - - - - - -				24,855	11	2
Rohilkund and Kumaon Railway Company: Interest on 4 per Cent. Debenture Stock allocated to State Works and on Capital Overdrafts provided by Company				22,022	0	3
Refund of Capital advanced by the Rohilkund and Kumaon Railway Company for State purposes (4th instalment) - - - - -				28,000	0	0
Miscellaneous payments to be brought to charge or recovered in India - -				43,036	9	3
Exchange adjustments on Remittance Transactions - - - -				0	0	7
Carried forward - £				776,036	17	9	154,972,610	16	3

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India

	£ s. d.	£ s. d.
Brought forward - -	1,606,335 9 10	127,010,243 11 9
RECEIPTS—*continued.*		
Remittance — *continued.*		
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA—*continued.*		
SECRETARY OF STATE'S BILLS AND OTHER TRANSFERS:		
Sterling purchased in India - - - - - - -	37,542,000 0 0	
Sterling obtained in London - - - - - - -	33,925 15 7	
Sale of silver - - - - - - - - -	3,018,457 16 4	
		42,200,719 1 9
TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT -	£	169,210,962 13 6
RECEIPTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (For details *see* pages 27, 28, 30 and 33.)		
Madras - - - - - - -	2 16 0	
Bombay - - - - - - -	3 12 0	
United Provinces - - - - -	841 5 6	
Bihar and Orissa - - - - -	20 6 0	
		867 19 6
TOTAL RECEIPTS - - - - - - - - -	£	169,211,830 13 0
BALANCE on the 1st April 1934, held as follows:—		
Cash at the Bank of England or in the hands of Sub-Accountants -	1,094,455 5 3*	
British Treasury Bills - - - - - -	14,373,115 7 5	
		15,467,570 12 8
	£	184,679,401 5 8

* Including £568 8*s.* 6*d.* uninvested cash of the Gold Standard Reserve.

INDIA OFFICE,
August 1935.

on account of the Central Government of India, from 1st April 1934 to 31st March 1935—*continued.*

	£ s. d.	£ s. d.
Brought forward - -	776,036 17 9	154,972,610 16 3
DISBURSEMENTS—*continued.*		
Remittance—*continued.*		
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA—*continued.*		
SECRETARY OF STATE'S BILLS AND OTHER TRANSFERS:		
Transfers through Paper Currency Reserve - - - - -	7,517,290 19 9	
		8,293,327 17 6
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA - - - - - - - - - - - -		5,507,302 8 11
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT - - £		168,773,241 2 8
DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (For details *see* pages 27 to 36.)		
Madras - - - - - -	20,219 7 5	
Bombay - - - - - -	24,330 7 9	
Bengal - - - - - -	28,451 11 3	
United Provinces of Agra and Oudh - -	20,099 1 7	
Punjab - - - - - -	23,824 16 4	
Burma - - - - - -	39,475 7 6	
Bihar and Orissa - - - - -	11,781 14 5	
Central Provinces and Berar - - -	8,229 8 1	
Assam - - - - - -	8,220 0 8	
North-West Frontier Province - - -	1,505 9 3	
		186,137 4 3
TOTAL DISBURSEMENTS - - - - - - - - £		168,959,378 6 11
BALANCE on the 31st March 1935, held as follows:—		
Cash in hand or at the Bank of England - - - -	1,011,278 12 11*	
British Treasury Bills - - - - - - -	14,708,744 5 10	
		15,720,022 18 9
£		184,679,401 5 8

* Including £2,137 7*s.* 5*d.* uninvested cash of the Gold Standard Reserve.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
10th March 1936.

E. L. BALL,
Auditor.

APPENDIX I.

A.—Statement showing the details of the payments on pages 4 and 15 in respect of *Annuities created in purchase of Railways.*

	Annual amount of Annuity.	Adjustments in respect of Unclaimed Annuity, &c.	Contribution towards management, &c., in respect of Annuity redeemed.	Total.
East Indian Railway: Annuity terminating in 1953, at the rate of 5*l.* 12*s.* 6*d.* for 100*l.* Stock of the Company	£ 1,145,287 18 10	£ *s.* *d.* *– 1,427 18 11*	£ 1,368 11 10	£ 1,145,228 11 9
Eastern Bengal Railway: Annuity terminating in 1957, at the rate of 6*l.* 3*s.* 4·79*d.* for 100*l.* Stock of the Company	116,850 14 8	*– 25 0 2*	—	116,825 14 6
Great Indian Peninsula Railway: Annuity terminating in 1948, at the rate of 6*l.* 13*s.* 6·776*d.* for 100*l.* Stock of the Company	1,268,516 0 6	*– 50 1 6*	15 1 0	1,268,481 0 0
Madras Railway: Annuity terminating in 1956, at the rate of 5*l.* 7*s.* 10·795*d.* for 100*l.* Stock of the Company	488,381 5 8	*– 3 7 10*	—	488,377 17 10
Scinde Punjab and Delhi Railway: Annuity terminating in 1958, at the rate of 5*l.* 3*s.* 3·141*d.* for 100*l.* Stock of the Company	371,361 3 6	*– 105 5 3*	57 5 2	371,313 3 5
£	3,390,397 3 2	*– 1,611 13 8*	1,440 18 0	3,390,226 7 6*

* Charged as Capital redeemed during 1934-35, *see* page 15, £1,770,101 14*s.* 3*d.*, Interest on Capital, *see* page 4, £1,620.124 13*s.* 3*d.*

B.—Statement showing the details of the payment on page 15, under Permanent Debt Discharged in respect of *State Railways—Sinking Funds.*

	Stock purchased and cancelled. India 5 per cent. Stock (1942–47).	Cost.		
		East Indian Railway.	Eastern Bengal Railway.	Scinde Punjab and Delhi Railway.
State Railways—Sinking Funds: *Created pursuant to Acts 42 & 43 Vict. c. 206 s. 51, and 44 & 45 Vict. c. 53, s. 2 (a)*	£ *s.* *d.*	£ *s.* *d.*	£ *s.* *d.*	£ *s.* *d.*
East Indian Railway	104,418 17 3	119,050 0 0	—	—
Eastern Bengal Railway	8,376 6 4	—	9,550 0 0	—
Scinde Punjab and Delhi Railway	62,625 0 1	—	—	71,400 0 0
£	175,420 3 8	119,050 0 0	9,550 0 0	71,400 0 0
		£200,000 0 0		

C.—STATEMENT showing the details of the payments on page 3 under the RAILWAY REVENUE ACCOUNT in respect of *State Railways—Interest on Debt.*

	Bombay Baroda and Central India Railway.	East Indian Railway. *	Eastern Bengal Railway (including Bengal Central Railway). *	Great Indian Peninsula Railway (including Indian Midland Railway).	Madras Railway. *	Oude and Rohilkund Railway †	Scinde Punjab and Delhi Railway. *	South Indian Railway.	Burma Railways.	Total.
STATE RAILWAYS—INTEREST ON DEBT:	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
On India 4½ per Cent. Stock	—	—	—	—	—	*—192 7 0*	—	—	—	
On India 3½ per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and portion of the Capital Stock of the Indian Midland Railway Company	58,635 3 4	258,952 5 4	14,050 14 8	18,364 18 0	31,314 18 0	*—3,371 19 8*	112,135 2 8	—	—	
On India 3 per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and for purchase of Undertakings of Railway Companies	326,448 7 8	*—18,255 10 0*	13,464 4 8	97,896 10 0	—	308,934 4 8	*—15,261 3 4*	119,886 13 8	—	
On India 2½ per Cent. Stock issued in redemption of portion of Debentures and Debenture Stock	—	*—3,799 16 0*	*—283 3 0*	—	—	10,763 1 4	*—2,487 7 0*	7,623 13 0	—	
On unredeemed Annuity Capital outstanding on 31st March 1924	—	817,033 2 0	84,693 3 10	636,730 2 8	330,878 12 2	—	272,761 13 10	—	—	
	385,083 11 0	1,053,930 1 4	111,924 15 2	752,991 10 8	362,193 10 2	316,132 19 4	367,148 6 2	127,510 6 8	—	3,476,915 0 6
On Railway Debenture Stock	—	707,084 11 6	13,946 5 8	230,555 11 2	—	—	—	19,124 19 7	37,499 9 9	1,008,210 17 8
£	385,083 11 0	1,761,014 12 10	125,871 0 10	983,547 1 10	362,193 10 2	316,132 19 4	367,148 6 2	146,635 6 3	37,499 9 9	4,485,125 18 2

* Sinking Funds were established in connection with these Railways to redeem India 3½ and 3 per Cent. Stock issued in lieu of Annuity or Debenture Stock. These Funds have been applied to the purchase of India Stock of the denomination offering the best yield. The minus figures represent the interest on India 2½ per Cent. Stock so purchased, and on India 3 per Cent. Stock purchased in excess of the amount issued.

† The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been partly applied to the redemption of India 4½ and 3½ per Cent. Stock instead of India 3 per Cent. Stock.

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India, on account of the Central Government of India, from 1st April 1934 to 31st March 1935—*continued* (Appendix).

APPENDIX II.

STATEMENT showing the Balances on Accounts included under "DEPOSITS AND ADVANCES" (*see* pages 16 and 17).

DEBIT BALANCES.

	Balance, 1st April 1934.	Transactions during 1934–35.		Balance, 31st March 1935.
		Payments.	Receipts.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Joint Select Committee -	*—476 9 4*	441 10 11	136 15 8	*—171 14 1*
Accounts with Imperial Government: Miscellaneous	1,001 8 10	1,663 11 2	1,116 18 2	1,548 1 10
Expenditure consequent on disturbances in Persia -	17,938 4 9	—	—	17,938 4 9
Purchase of India Stock and Bonds - - -	4,278,873 8 10	7,340,891 0 7	—	11,619,764 9 5
Suspense:				
Balances with Sub-Accountants - -	—	25,887 8 6	—	25.887 8 6
Miscellaneous - -	5,265 7 10	8,254 17 4	9,102 9 1	4,417 16 1
Mysore Debenture Stock Sinking Fund—Investment Account - - -	64,355 9 6*	—	—	64,355 9 6*
Pollock Memorial Fund: Investment Account - -	356 10 9	—	—	356 10 9
TOTAL - £	4,367,314 1 2	7,377,138 8 6	10,356 2 11	11,734,096 6 9

CREDIT BALANCES.

Bengal and North-Western Railway 5 per cent. Debenture Stock (State portion) Discount Sinking Fund -	16,166 14 7	—	4,769 14 0	20,936 8 7
British War Loan Interest retained - - -	418,025 1 7	—	—	418,025 1 7
Income Tax - - -	4,817 19 11	831,317 8 3	830,487 6 11	3,987 18 7
Currie Scholarship for Forest Students - - -	72 8 9	50 0 0	54 8 4	76 17 1
Norman Memorial Fund -	14 12 2	24 18 0	16 16 0	6 10 2
Sir Pertab Singh Memorial Fund - - -	550 0 0	300 0 0	300 0 0	550 0 0
Pollock Memorial Fund -	357 17 9	18 0 0	18 4 0	358 1 9
Mysore Debenture Stock Sinking Fund - -	64,355 9 6*	—	—	64,355 9 6*
Civil Service Insurance Society - - -	915 2 6	4,482 6 2	4,555 0 7	987 16 11
Hospital Saving Association -	47 8 6	206 11 0	208 8 3	49 5 9
Post Office Sanatorium Society	—	15 5 11	15 5 11	—
Civil Service Sports Society -	7 3 0	29 9 0	29 1 0	6 15 0
Civil Service Benevolent Fund	10 2 3	43 17 0	43 19 6	10 4 9
Miscellaneous Deposits -	3,173 17 1	48,515 10 4	49,271 16 7	3,930 3 4
TOTAL - - £	508,513 17 7	885,003 5 8	889,770 1 1	513,280 13 0

* The value of £31,300 Bombay City Improvement Trust 4 per cent. Debentures, purchased in India but held in this country, has not been recorded in the Home Accounts, and, therefore, is not included in this balance.

STATEMENT OF VOTED EXPENDITURE included in the Disbursements of the SECRETARY OF STATE IN COUNCIL OF INDIA from 1st April 1934 to 31st March 1935.

CENTRAL GOVERNMENT OF INDIA.

EXPENDITURE.

	£ s. d.	£ s. d.
CUSTOMS: Contribution to the International Customs Tariffs Bureau, 1934–35		360 12 1
TAXES ON INCOME: Expenditure in connection with appeals from India		1,000 4 4
FOREST: Subscription of Forest Research Institute, Dehra Dun, to International Union of Forest Research Organisations (1935)		7 17 8
RAILWAY REVENUE ACCOUNT:		
STATE RAILWAYS: INTEREST ON DEBT, &C.:		
Management of Railway Specific Debt	£ 21,120 11 5	
STATE RAILWAYS: WORKING EXPENSES:		
Subscription to International Railway Congress	£ 267 5 8	
Furlough pay and allowances of officers on leave from India	455 16 10	
	723 2 6	
PAYMENTS TO WORKED LINES:		
Rental paid to the South Behar Railway Company	30,000 0 0	
MISCELLANEOUS RAILWAY EXPENDITURE:		
Pensions of former employees in London Offices of East Indian Railway and Great Indian Peninsula Railway	129 10 7	
Pensionary charges of military officers in respect of railway employment	217 18 11	
Pay, &c., of Railway expert from England	897 9 10	
Expenditure in connection with recruitment	149 17 2	
Miscellaneous charges	57 13 5	
		53,296 3 10
POSTS AND TELEGRAPHS REVENUE ACCOUNT:		
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:		
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	28,000 0 0	
Miscellaneous expenditure	1,890 12 11	
		29,890 12 11
INTEREST ON ORDINARY DEBT:	£ s. d.	
Management of Debt	105,300 14 10	
Deduct: Management of Railway Specific Debt	*–21,120 11 5*	
	84,180 3 5	
Stamp duty on Transfers and Powers of Attorney, &c.	21,505 19 2	
		105,686 2 7
GENERAL ADMINISTRATION:		
England:		
Law Charges	122 13 10	
Postage and Telegrams to India and other places abroad	8,278 15 9	
Office contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements, and petty charges	14,215 8 3	
	22,616 17 10	
Deduct: Contribution by His Majesty's Treasury	*9,083 0 0*	
		13,533 17 10
India:		
Heads of Provinces:		
Miscellaneous expenditure	- - -	11 14 6
Miscellaneous: Indian Civil Service (Examination expenses) and miscellaneous expenditure	- - -	3,080 7 6
JAILS AND CONVICT SETTLEMENTS:		
Pay of an Officer on leave from India and miscellaneous expenditure	- - -	187 0 3
POLICE:		
Examination expenses in connection with appointments to the Police Service and miscellaneous expenditure	- - -	212 11 10
SCIENTIFIC DEPARTMENTS:		
Expenses attending the preparation of "Fauna Indica"	1,552 2 3	
Contingent expenses of the India Museum Collection at Kew	256 16 10	
Miscellaneous expenditure	13 15 9	
		1,822 14 10
MEDICAL:		
Pay of an officer on leave	27 9 8	
Cost of the maintenance of a Lunatic at the Coton Hill Hospital, Stafford	83 0 0	
		110 9 8
Carried forward	-	£ 209,200 9 10

EXPENDITURE—*continued.*	£	s.	d.	£	s.	d.
Brought forward				209,200	9	10
PUBLIC HEALTH:						
Contributions towards International Bureau of Public Health	1,028	6	0			
Expenses at Jeddah in connection with the Indian Pilgrimage	4,447	2	1			
Pay of an officer on leave	344	10	7			
				5,819	18	8
AGRICULTURE:						
Pay of an officer on leave				247	12	1
AVIATION:						
Contribution to the International Commission for Air Navigation	563	16	1			
Share of salary and allowances of officer in charge of Civil Aerodrome, Karachi	489	10	11			
				1,053	7	0
MISCELLANEOUS DEPARTMENTS:						
Expenditure of the India Office Library	1,669	6	11			
Expenditure of the Record Department of the India Office	367	14	6			
Grant to the Royal Asiatic Society	210	0	0			
Grant in aid of the publication of the "Encyclopædia of Islam"	160	0	0			
				2,407	1	5
CURRENCY, MINT AND EXCHANGE:						
Miscellaneous expenditure				4	0	6
CIVIL WORKS:						
Contribution to the British Standards Institution	500	0	0			
Miscellaneous expenditure	26	15	2			
				526	15	2
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Pensions of Military Officers in respect of civil employment				1,778	10	10
STATIONERY AND PRINTING:						
Stationery, Printing and Bookbinding for the India Office, &c.	10,603	1	1			
Deduct: Contribution by His Majesty's Treasury	*3,496*	*0*	*0*			
				7,107	1	1
MISCELLANEOUS:						
Contribution towards expenses of the Secretariat of the League of Nations	107,803	8	1			
League of Nations Assembly and Committees	151	12	1			
International Conferences:						
Labour	615	11	6			
Disarmament	45	9	5			
Joint Select Committee	77	8	1			
Burma Financial Arbitration	263	9	9			
Contribution towards the School of Oriental Studies	1,125	0	0			
Relief and repatriation of destitute Indians	2,669	11	10			
Commission on pensions and leave allowances paid abroad	434	4	8			
Books and Newspapers supplied to India	149	6	2			
Cost of insignia of Indian Orders	1,331	10	2			
Charges for actuarial work performed for the India Office	1,185	0	0			
Contribution towards International Copyright Union	113	10	10			
Sundry items	1,306	6	6			
				117,271	9	1
TOTAL VOTED EXPENDITURE CHARGEABLE AGAINST REVENUE			£	345,416	5	8

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

RAILWAY CAPITAL ACCOUNT:	£	s.	d.	£	s.	d.
CONSTRUCTION OF STATE RAILWAYS:						
State Railways worked by Companies:						
Stores, Establishment Charges, &c.:						
Assam-Bengal Railway	43,974	1	5			
Bombay Baroda and Central India Railway	251,424	9	0			
Bengal-Nagpur Railway	240,579	14	2			
Madras and Southern Mahratta Railway	175,852	2	2			
Rohilkund and Kumaon Railway	13,606	9	2			
South Indian Railway	218,619	1	3			
Bengal and North-Western Railway	93,268	16	3			
				1,037,324	13	5
TOTAL VOTED EXPENDITURE ON ACCOUNT OF THE CENTRAL GOVERNMENT OF INDIA			£	1,382,740	19	1

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF MADRAS, from the 1st April 1934 to the 31st March 1935.

RECEIPTS.

	£ s. d.
MISCELLANEOUS:	
Refund of pay of an Officer - - - - - -	2 16 0

DISBURSEMENTS.

	£ s. d.	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):			
Law Charges in connection with Appeals from India - -		841 9 8	—
GENERAL ADMINISTRATION (*Reserved*):			
HEADS OF PROVINCES, &C.:			
Voyage and equipment allowance of Governor on appointment - - - - -	1,966 16 0		
Cost, freight and insurance of motor-cars for Governor - - - - - -	2,228 16 4		
Passages of Aides-de-Camp to Governor -	90 0 0		
Advance of pay of Aide-to-Camp to Governor	17 10 0		
Advance on account of arrears of pay of former Surgeon to Governor - -	25 0 0		
SECRETARIAT:		—	4,328 2 4
Law Charges in connection with an Appeal from India -		7 12 0	—
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers - - - - -		514 12 4	—
		522 4 4	4,328 2 4
ADMINISTRATION OF JUSTICE (*Reserved*):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports - - - - - - -		48 8 4	—
Law Charges in connection with Appeals from India - -		285 15 10	—
Voyage and equipment allowance of High Court Judge on appointment - - - - - - - -		—	483 10 0
		334 4 2	483 10 0
JAILS AND CONVICT SETTLEMENTS (*Reserved*):			
Leave pay of an Officer - - - - - -		112 19 2	—
POLICE (*Reserved*):			
Outfit allowances of Officers on appointment - - -		—	60 0 0
SCIENTIFIC DEPARTMENTS (*Transferred*):			
Cost, freight and packing of copies of "Flora of Madras" -		207 3 7	—
MEDICAL (*Transferred*):			
Leave pay of an Officer - - - - - -		—	60 13 0
CIVIL WORKS (*Transferred*):			
Leave pay, &c. of Officers - - - - - -		361 4 11	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):			
Pensions of Military Officers in respect of Civil employment -		535 5 1	12,372 11 2
		2,914 10 11	17,304 16 6
TOTAL - - -		£20,219 7 5	

INDIA OFFICE,
August 1935.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1936.

E. L. BALL,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BOMBAY, from the 1st April 1934 to the 31st March 1935.

RECEIPTS.

	£ s. d.
MISCELLANEOUS :	
Miscellaneous Receipt	3 12 0

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*) :		
Law Charges in connection with an Appeal from India	4 14 0	—
GENERAL ADMINISTRATION (*Reserved*) :		
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS :		
Leave pay, &c., of members of the Governor's Band	86 16 4	—
MISCELLANEOUS :		
Subventions to Universities for training of Indian Civil Service Probationers	439 6 1	—
	526 2 5	—
ADMINISTRATION OF JUSTICE (*Reserved*) :		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	48 8 4	—
Law Charges in connection with Appeals from India	169 0 0	—
	217 8 4	—
JAILS AND CONVICT SETTLEMENTS (*Reserved*) :		
Maintenance of a prisoner	28 0 2	—
POLICE (*Reserved*) :		
Outfit allowance of an officer on appointment	—	30 0 0
PORTS AND PILOTAGE (*Reserved*) :		
Portion of leave salary of an officer	—	23 16 5
MEDICAL (*Transferred*) :		
Leave pay of officers	182 11 0	197 19 2
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*) :		
Pensions of Military Officers, &c. in respect of Civil employment	230 14 0	22,889 2 3
	1,189 9 11	23,140 17 10
TOTAL	£24,330 7 9	

INDIA OFFICE,
August 1935.

SIDNEY TURNER,
Accountant-General.

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INDIA AUDIT OFFICE,
23rd January 1936.

E. L. BALL,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BENGAL, from the 1st April 1934 to the 31st March 1935.

RECEIPTS.

Nil.

DISBURSEMENTS.

	£ s. d.	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):			
Law Charges in connection with Appeals from India		2,127 13 0	—
GENERAL ADMINISTRATION (*Reserved*):			
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:			
Leave Salary of Governor	1,122 11 7		
,, Member of Executive Council	786 0 5		
,, Military Secretary to Governor	668 10 5		
,, A.D.C.'s to Governor	487 12 5		
		—	3,064 14 10
Pay and Marriage Allowance and Allotment of members of the Governor's Band		93 2 0	—
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers		552 5 5	—
		645 7 5	3,064 14 10
ADMINISTRATION OF JUSTICE (*Reserved*):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports		48 8 4	—
Law charges in connection with Appeals from India		1,398 8 5	—
Voyage and equipment allowance of Chief Justice on appointment		—	481 10 0
		1,446 16 9	481 10 0
POLICE (*Reserved*):			
CIVIL POLICE:	£ s. d.		
Outfit allowances of Officers on appointment	60 0 0		
EASTERN FRONTIER RIFLES: Leave pay of an Officer	538 18 11	—	598 18 11
PORTS AND PILOTAGE (*Reserved*):			
Leave pay of an Officer		—	118 17 4
MEDICAL (*Transferred*):			
Leave pay of an Officer		—	84 9 4
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):			
Pensions of Military Officers, &c., in respect of Civil employment		1,348 3 11	18,534 19 9
		5,568 1 1	22,883 10 2
TOTAL		£28,451 11 3	

INDIA OFFICE,
August 1935.

SIDNEY TURNER,
Accountant-General.

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INDIA AUDIT OFFICE,
23rd January 1936.

E. L. BALL,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH, from the 1st April 1934 to the 31st March 1935.

RECEIPTS.

	£ s. d.
LAND REVENUE:	
Refund in connection with an appeal case	841 5 6

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with Appeals from India	1,212 17 5	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:		
Equipment allowance of Governor on appointment — £ 400 0 0		
Motor-car for Governor — 228 5 9		
Leave salary of Private Secretary to Governor — 296 6 4		
	—	924 12 1
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	624 8 10	—
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	48 8 4	—
Law Charges in connection with Appeals from India	442 13 10	—
Voyage and equipment allowance of High Court Judge on appointment	—	484 10 0
	491 2 2	484 10 0
JAILS AND CONVICT SETTLEMENTS (*Reserved*):		
Maintenance of convicts transferred from India	155 4 7	—
POLICE (*Reserved*):		
Outfit allowances of Officers on appointment	—	60 0 0
MEDICAL (*Transferred*):		
Leave pay of Officers	—	1,085 19 7
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	1,085 4 5	13,975 2 6
	3,568 17 5	16,530 4 2
TOTAL	£20,099 1 7	

INDIA OFFICE,
August 1935.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1936.

E. L. BALL,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE PUNJAB, from the 1st April 1934 to the 31st March 1935.

RECEIPTS.

Nil.

DISBURSEMENTS.

	£ s. d.	Voted. £ s. d.	Non-Voted. £ s. d.
GENERAL ADMINISTRATION (*Reserved*):			
HEADS OF PROVINCES:			
Leave salary of Governor	990 0 0		
,, ,, Member of Executive Council	742 6 9		
,, ,, Private Secretary to Governor	500 2 7		
,, ,, Aide-de-Camp to Governor	35 14 0		
		—	2,268 3 4
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers		483 4 9	—
ADMINISTRATION OF JUSTICE (*Reserved*):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports		48 8 4	—
Law Charges in connection with Appeals from India		414 7 9	—
		462 16 1	—
JAILS AND CONVICT SETTLEMENTS (*Reserved*):			
Maintenance of a convict transferred from India		134 18 0	—
POLICE (*Reserved*):			
Outfit allowances of Officers on appointment		—	60 0 0
MEDICAL (*Transferred*):			
Leave salaries and allowances of Officers		164 12 1	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):			
Pensions of Military Officers in respect of Civil employment		280 2 11	19,970 19 2
		1,525 13 10	22,299 2 6
TOTAL		£23,824 16 4	

INDIA OFFICE,
August 1935.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1936.

E. L. BALL,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BURMA, from the 1st April 1934 to the 31st March 1935.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES:		
Leave salary of Private Secretary to Governor	—	136 1 9
SECRETARIAT, &C.:		
Expenses in connection with the visit to Burma of Sir L. Kershaw	—	977 4 2
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	464 8 2	—
	464 8 2	1,113 5 11
ADMINISTRATION OF JUSTICE (*Reserved*):		
Law Charges in connection with Appeals from India	168 5 2	—
Voyage and equipment allowance of High Court Judge on appointment	—	500 0 0
POLICE (*Reserved*):		
CIVIL POLICE: Outfit allowances of Officers on appointment	—	60 0 0
BURMA MILITARY POLICE: Leave salaries of Officers	—	4,542 10 8
	—	4,602 10 8
MEDICAL (*Transferred*):		
Leave pay of Officers	—	1,253 13 1
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers, &c., in respect of Civil employment	25 18 0	31,083 16 11
MISCELLANEOUS (*Reserved*):		
Expenditure in connection with the Burma Financial Arbitration	263 9 7	—
	922 0 11	38,553 6 7
TOTAL	£39,475 7 6	

INDIA OFFICE,
August 1935.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1936.

E. L. BALL,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BIHAR AND ORISSA, from the 1st April 1934 to the 31st March 1935.

RECEIPTS.

	£ s. d.
LAND REVENUE:	
Refund in appeal case, Baijnath Jugal Kishore *v.* Maharajah Sris Chandra Nandi - - - - - - - -	20 6 0

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with Appeals from India:		
Maharajah Kumar Srinivas Prasad Singh *v.* Keshava Prasad Singh - - - - - - - -	0 10 10	—
Kumar Kamakhya Narain Singh *v.* Abhiman Singh and another - - - - - - - -	273 15 9	—
Pani Ram Modi and others *v.* Sikri Encumbered Estate -	4 14 0	—
Babu Lachmi Narain *v.* Syed Ibrahim Hussain - -	25 0 3	—
Baijnath Jugal Kishore *v.* Maharajah Sris Chandra Nandi -	597 5 2	—
Bindeshwari Charan Singh *v.* Dhargully Encumbered Estate	0 5 0	—
	901 11 0	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES: (£ s. d.)		
Leave salary of Governor - - - 1,157 16 9		
„ „ A.D.C. to Governor - - 286 17 9		
MISCELLANEOUS:	—	1,444 14 6
Subventions to Universities for training of Indian Civil Service Probationers - - - - -	351 8 11	—
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports - - - - - -	48 8 4	—
Law Charges in connection with Appeals from India - -	21 5 9	—
	69 14 1	—
POLICE (*Reserved*):		
Outfit allowance of an Officer on appointment - - -	—	30 0 0
MEDICAL (*Transferred*):		
Leave pay of Officers - - - - - - -	—	1,262 0 8
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment -	—	7,722 5 3
	1,322 14 0	10,459 0 5
TOTAL - - -	£11,781 14 5	

INDIA OFFICE,
August 1935.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1936.

E. L. BALL,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR, from the 1st April 1934 to the 31st March 1935.

RECEIPTS.

Nil.

DISBURSEMENTS.

	£ s. d.	Voted. £ s. d.	Non-Voted. £ s. d.
GENERAL ADMINISTRATION (*Reserved*):			
HEADS OF PROVINCES, EXECUTIVE COUNCILS AND MINISTERS:			
Leave salary of member of Executive Council	593 14 2		
Expenses in connection with the purchase of a motor car for the Governor	18 10 9		
		—	612 4 11
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers		247 17 11	—
ADMINISTRATION OF JUSTICE (*Reserved*):			
Law Charges in connection with an Appeal from India		81 4 9	—
MEDICAL (*Transferred*):			
Leave pay of Officers		—	365 18 3
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):			
Pensions of Military Officers in respect of Civil employment		527 19 8	6,394 2 7
TOTAL		857 2 4	7,372 5 9
		£8,229 8 1	

INDIA OFFICE,
August 1935.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1936.

E. L. BALL,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF ASSAM, from the 1st April 1934 to the 31st March 1935.

RECEIPTS.

Nil.

DISBURSEMENTS.

	£ s. d.	Voted	Non-Voted.
GENERAL ADMINISTRATION (*Reserved*):		£ s. d.	£ s. d.
HEADS OF PROVINCES:			
Leave salary of Private Secretary to Governor - -		—	123 14 9
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers - - - - - - - -		122 7 7	—
POLICE (*Reserved*):	£ s. d.		
CIVIL POLICE:			
Outfit allowance of an Officer on appointment	30 0 0		
ASSAM RIFLES: Leave salaries of Officers -	937 11 10		
		—	967 11 10
MEDICAL (*Transferred*):			
Leave salary of an Officer - - - - - -		—	140 5 0
PUBLIC HEALTH (*Transferred*):			
Leave salary of an Officer - - - - - -		248 12 11	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):			
Pensions of Military Officers in respect of Civil employment - -		—	6,617 8 7
		371 0 6	7,849 0 2
TOTAL - - -		£8,220 0 8	

INDIA OFFICE,
August 1935.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1936.

E. L. BALL,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE NORTH-WEST FRONTIER PROVINCE, from the 1st April 1934 to the 31st March 1935.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted.	Non-Voted.
	£ s. d.	£ s. d.
IRRIGATION, &c. (*Reserved*):		
Leave salary of an Officer - - - - -	—	266 11 1
ADMINISTRATION OF JUSTICE (*Reserved*):		
Law charges - - - - - - - -	28 11 3	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of military Officers, &c. in respect of civil employment -	—	1,210 6 11
	28 11 3	1,476 18 0
TOTAL - - -	£1,505 9 3	

INDIA OFFICE,
August 1935.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1936.

E. L. BALL,
Auditor.

No. 2.—APPROPRIATION ACCOUNT of the Secretary of State in Council of India on account of the Central Government of India, for the Year 1934–35.

					£	Final Grant or Appropriation. £	Expenditure. £	Excess (+) or Saving (−) £
RAILWAY REVENUE ACCOUNT:								
GRANT No. 3:								
MISCELLANEOUS RAILWAY EXPENDITURE:								
(1) Miscellaneous	Non-voted	...	O.	...	*11,250*			
			M.	...	*1,275**	*12,525*	*12,474*	*−51*
	Voted	...	O.	...	600			
			R.	...	900*	1,500	1,452	−48
GRANT No. 5:								
STATE RAILWAYS—PAYMENTS TO WORKED LINES:								
Rental paid to the South Behar Railway Company.	Voted	...	O.	...	...	30,000	30,000	—
GRANT No. 6:								
STATE RAILWAYS—WORKING EXPENSES:								
(2) Miscellaneous	Voted	...	O.	...	600			
			R.	...	150*	750	723	−27
GRANT No. 8:								
STATE RAILWAYS—INTEREST:								
(3) Interest on Debt	Non-voted	...	O.	...	*8,638,275*			
			M.	...	*−192,675**	*8,445,600*	*8,445,013*	*−587*
Management of Debt	Voted	...	O.	...	21,225			
			R.	...	−75*	21,150	21,121	−29
Interest on Capital contributed by Railway Companies.	Non-voted	...	O.	...	*904,725*			
			M.	...	*−4,650**	*900,075*	*900,061*	*−14*
Totals	Non-voted	...	O.	...	*9,543,000*			
			M.	...	*−197,325*	*9,345,675*	*9,345,074*	*−601*
	Voted	...	O.	...	21,225			
			R.	...	−75	21,150	21,121	−29
GRANT No. 23:								
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:								
Payments under the Postal arrangement with the Lords of His Majesty's Treasury.	Voted	...	O.	...	...	28,050	28,000	−50
Sundry items	Non-voted	...	O.	...	*450*			
			M.	...	*−450†*	—	—	—
	Voted	...	O.	...	675			
			S.	...	1,275†	1,950	1,891	−59
Totals	Non-voted	...		...	...	—	—	—
	Voted	...		...	...	30,000	29,891	−109

* Advised 29th March 1935. † Advised 30th March 1935.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Voted.—Provision was made in 1933–34 for expenditure in connection with the visit to India of a British railway official to advise on application of rationalised methods to Indian State Railways; the expenditure has fallen mainly into 1934–35.

(2) The excess over the Budget was due to payment of leave salaries.

(3) In consequence of the capital outlay on railways during the year being less than had been anticipated, there was a saving in respect of the charge for interest on Non-specific Debt.

						£	Final Grant or Appropriation. £	Expenditure. £	Excess (+) or Saving (−) £
GRANT No. 25:									
INTEREST ON ORDINARY DEBT:									
Interest on Loans contracted in England under various Acts.	Non-voted	...	O.	...	*11,552,400*				
			M.	...	*600**	*11,553,000*	*11,552,813*	*−187*
Interest portion of Railway Annuities.	Non-voted	...	O.	...	...	*1,620,300*	*1,620,124*	*−176*
Interest on outstanding liabilities of Railway Companies taken over on purchase.	Non-voted	...	O.	...	...	*1,008,225*	*1,008,211*	*−14*
Interest on Liability assumed in respect of British Government War Loan.	Non-voted	...	O.	...	*432,900*			
			M.	...	*−432,900**	—	—	—
Management of Debt	Voted	...	O.	...	97,500			
			S.	...	7,650*			
			R.	...	150*	105,300	105,301	+1
(1) Miscellaneous	Voted	...	O.	...	14,700			
			S.	...	1,200*	15,900	21,506	+5,606
Totals	Non-voted	...		...	...	*14,181,525*	*14,181,148*	*−377*
	Voted	...		...	...	121,200	126,807	+5,607
(2) *Deduct*—Interest on Debt: Railways.	Non-voted	...	O.	...	*−8,638,275*			
			M.	...	*+192,675**	*−8,445,600*	*−8,445,013*	*+587*
	Voted	...	O.	...	−21,225			
			S.	...	+75*	−21,150	−21,121	+29
Net totals ...	Non-voted	...	O.	...	*5,975,550*			
			M.	...	*−239,625*	*5,735,925*	*5,736,135*	*+210*
	Voted	...	O.	...	90,975			
			S.	...	8,925			
			R.	...	150	100,050	105,686	+5,636
GRANT No. 26:									
INTEREST ON OTHER OBLIGATIONS:									
Indian Military Widows' and Orphans' Fund, and Superior Services (India) Family Pension Fund.	Non-voted	...	O.	...	*48,600*			
			M.	...	*−1,650†*	*46,950*	*46,961*	*+11*
Bengal and North-Western Railway 5 per cent. Debenture Stock: Discount Sinking Fund.	Non-voted	...	O.	...	...	*750*	*694*	*−56*
Totals	Non-voted	...	O.	...	*49,350*			
			M.	...	*−1,650*	*47,700*	*47,655*	*−45*
GRANT No. 73:									
CIVIL WORKS:									
Sundry items	Voted	...	O.	...	525			
			R.	...	75‡	600	527	−73
GRANT No. 74:									
SUPERANNUATION:									
Superannuation and Retired Allowances:									
(3) India Office Establishment ...	Non-voted	...	O.	...	*57,750*			
			M.	...	*6,750§*	*64,500*	*63,317*	*−1,183*
Indian Civil Service	Non-voted	...	O.	...	*1,125*			
			M.	...	*−150‖*	*975*	*920*	*−55*
Military, Medical, and Navy Funds.	Non-voted	...	O.	...	...	*232,050*	*232,015*	*−35*
(4) Pensions of Military and Marine Officers in respect of Civil employment and miscellaneous pensionary payments.	Non-voted	...	O.	...	*66,975*			
			M.	...	*6,600§*	*73,575*	*73,805*	*+230*
	Voted	...	O.	...	1,350			
			R.	...	450‖	1,800	1,778	−22
Totals	Non-voted	...	O.	...	*357,900*			
			M.	...	*13,200*	*371,100*	*370,057*	*−1,043*
	Voted	...	O.	...	1,350			
			R.	...	450	1,800	1,778	−22

*Advised 30th March 1935. † Advised 26th March 1935. ‡ Advised 7th February 1935.
§ Advised 20th February 1935. ‖ Advised 28th February 1935.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) The excess is due to exceptionally heavy dealings by the public in India Stocks and Debenture Stocks in the latter part of the financial year.

(2) See explanation (3) on previous page.

(3) The saving is mainly due to payments expected in 1934–35 having fallen into 1935–36.

(4) Non-voted.—The excess is due to unexpected payment of a retirement gratuity late in the financial year. Voted.—The increase represents new pensions coming into payment regarding which no information was available when the Budget was framed.

GRANT No. 86:—Expenditure in England under the control of the Secretary of State.

						£	Final Grant or Appropriation. £	Expenditure. £	Excess (+) or Saving (−) £
A. INDIA OFFICE ESTABLISHMENT:									
A 1. Salaries	Non-voted	...	O.	...	*195,750*			
			M.	...	*−4,350*	*191,400*	*191,764*	*+364*
A 2. *Deduct*: Recoverable from Home Government.	Non-voted	...	O.	...	...	*−92,325*	*−92,296*	*+29*
B. INDIA OFFICE EXPENSES:									
B 1. Postage and Telegrams to India	Voted	...	O.	...	...	8,325	8,279	−46
B 2. National Health Insurance ...	Non-voted	...	O.	...	...	*525*	*387*	*−138*
B 3. Office Contingencies	Non-voted	...	O.	...	...	*900*	*784*	*−116*
	Voted	...	O.	...	13,650			
			R.	...	450	14,100	14,215	+115
B 4. Miscellaneous expenditure ...	Non-voted	...	O.	...	...	*450*	*303*	*−147*
	Voted	...	O.	...	...	150	123	−27
B 5. *Deduct*: Recoverable from Home Government.	Voted	...	O.	...	...	−9,075	−9,083	−8
C. INDIA AUDIT ESTABLISHMENT:									
C 1. Salaries	Non-voted	...	O.	...	*15,450*			
			M.	...	*150*	*15,600*	*15,557*	*−43*
C 2. *Deduct*: Recoverable from Home Government.	Non-voted	...	O.	...	...	*−3,150*	*−3,149*	*+1*
C 3. *Deduct*: Chargeable to High Commissioner.	Non-voted	...	O.	...	*−7,275*			
			M.	...	*+300*	*−6,975*	*−7,000*	*−25*
D. EXPENDITURE IN CONNECTION WITH THE LEAGUE OF NATIONS:									
D 1. Grant-in-aid towards expenses of Secretariat.	Voted	...	O.	...	111,825			
			R.	...	−450	111,375	107,803	−3,572
D 2. Other expenditure	Non-voted	...	O.	...	*1,650*			
			M.	...	*525*	*2,175*	*2,156*	*−19*
	Voted	...	O.	...	...	300	152	−148
E. MISCELLANEOUS CIVIL CHARGES:									
E 1. Customs	Voted	...	O.	...	...	375	361	−14
E 2. Taxes on Income	Voted	...	O.	...	...	2,100	1,000	−1,100
E 3. Forest	Non-voted	...	O.	...	...	—	*1*	*+1*
	Voted	...	O.	...	...	75	8	−67
E 4. General Administration (India).	Non-voted	...	O.	...	*3,000*			
			M.	...	*150*	*3,150*	*3,182*	*+32*
	Voted	...	O.	...	...	3,450	3,092	−358
E 5. Justice	Non-voted	...	O.	...	*3,600*			
			M.	...	*−2,475*	*1,125*	*1,118*	*−7*
E 6. Jails and Convict Settlements...	Non-voted	...	O.	...	—			
			M.	...	*450*	*450*	*413*	*−37*
	Voted	...	O.	...	...	225	187	−38
E 7. Police	Non-voted	...	O.	...	...	*75*	*1*	*−74*
	Voted	...	O.	...	...	225	213	−12
E 8. Ports and Pilotage	Non-voted	...	O.	...	*525*			
			M.	...	*225*	*750*	*802*	*+52*
E 9. Scientific Departments ...	Non-voted	...	O.	...	*525*			
			M.	...	*375*	*900*	*1,031*	*+131*
	Voted	...	O.	...	5,100			
			R.	...	−1,050	4,050	1,823	−2,227

EXPLANATIONS of the causes of variation between Expenditure and Grant.

A 1. A smaller portion than usual of salaries payable in March has fallen into the following year's account.

B 2. The saving represents a payment to the Ministry of Health expected in the year which has fallen into 1935–36.

B 3. Voted.—The excess over the Budget is principally due to unforeseen expenditure on advertising appointments and to heavier charges for books and periodicals, the latter item of increase resulting partly from requirements in connection with Reforms questions and partly from an acceleration of claims. The excess not covered by reappropriation could have been met from savings under "League of Nations."

D 1. Gold currency for payment of the contribution was obtained at a lower cost than had seemed probable when the Budget was framed.

D 2. Voted.—The provision was based on the experience of previous years.

E 2. The expenditure relates to Privy Council appeals; two of the cases provided for did not reach hearing during the year.

E 4. Voted.—The cost of holding Indian Civil Service examinations was less than had been anticipated when the Budget estimates were prepared

E 9. Non-voted.—The excess is due to the payment of leave salaries. Voted.—Provision was made in the Budget for a contribution of £400 to the International Union of Geodesy and Geophysics, but membership of the Union was not resumed. The remainder of the saving is due to the non-completion within the year of the "Dictionary of Pali Names" and one volume of the "Fauna Indica" series.

GRANT No. 86—*cont.*

						Final Grant or Appropriation.	Expenditure.	Excess (+) or Saving (−)
E. MISCELLANEOUS CIVIL CHARGES—*cont.*					£	£	£	£
E 10. Medical	Non-voted	O.		—				
		M.		*750*	*750*	*737*	*−13*
	Voted	O.		150	150	110	−40
E 11. Public Health	Voted	O.			5,925	5,820	−105
E 12. Agriculture	Non-voted	O.		—				
		M.		*75*	*75*	*9*	*−66*
	Voted	O.		—				
		R.		300	300	248	−52
E 13. Aviation	Non-voted	O.		*75*				
		M.		*75*	*150*	*88*	*−62*
	Voted	O.		1,050				
		R.		75	1,125	1,053	−72
E 14. Miscellaneous Departments	Non-voted	O.			*300*	*295*	*−5*
	Voted	O.			3,825	2,407	−1,418
E 15. Mint	Non-voted	O.		—				
		M.		*375*	*375*	*352*	*−23*
	Voted	O.		—				
		R.		75	75	4	−71
E 16. Stationery and Printing	Voted	O.			10,650	10,603	−47
Deduct: Contribution by Home Government.	Voted	O.			−3,450	−3,496	−46
Miscellaneous:								
E 17. International Labour Conference.	Non-voted	O.		*600*				
		M.		*−75*	*525*	*514*	*−11*
	Voted	O.		525				
		R.		150	675	616	−59
E 18. Disarmament Conference	Non-voted	O.		*225*				
		M.		*675*	*900*	*847*	*−53*
	Voted	O.			75	45	−30
E 19. Committees on Constitutional Reforms.	Non-voted	O.		—				
		M.		*75*	*75*	*25*	*−50*
	Voted	O.		—				
		R.		150	150	77	−73
E 20. Secret Service Expenditure	Non-voted	O.			*8,550*	*8,500*	*−50*
E 21. Grant-in-aid	Voted	O.			1,125	1,125	—
E 22. Relief and repatriation of destitute Indians.	Voted	O.		2,400				
		R.		300	2,700	2,670	−30
E 23. Other Charges	Non-voted	O.		*1,650*				
		M.		*225*	*1,875*	*1,379*	*−496*
	Voted	O.			5,025	4,783	−242
Totals	Non-voted	O.		*131,100*				
		M.		*−2,475**	*128,625*	*127,800*	*−825*
	Voted	O.			164,025	154,238	−9,787
			Saving surrendered		—	—	+6,075
							−3,712

* Advised 30th March 1935.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

E 12. Voted.—The expenditure represents leave salaries for which no forecast was available.

E 13. Voted.—The excess over the Original Grant is due to unfavourable rates of exchange.

E 14. Voted.—The saving arises from the non-completion of catalogues and other works within the time anticipated.

E 17. Voted.—The excess over the Budget Estimate resulted from the appointment of an additional delegate.

E 19. Voted.—The expenditure consists of sundry belated charges in connection with the Joint Select Committee and the Reserve Bank Committee.

E 22. The number of destitute pilgrims at Jeddah was much greater than in previous years.

E 23. Non-voted.—The provision made for contingencies proved not to be required; charges expected during the year in connection with the Tribunal for a financial settlement with Burma have fallen into 1935–36. Voted.—The saving represents the net result of variations on a number of minor heads.

Non-voted Heads.

			Grant £	Final Appropriation £	Expenditure £	Saving £	Excess £
ECCLESIASTICAL:							
Sundry items...	O.	...	*75*				
	M.	...	*75**	*150*	*83*	*67*	—
(1) POLITICAL:							
Sundry items...	O.	...	*7,200*				
	M.	...	*−675†*	*6,525*	*6,406*	*119*	—
(2) WATCH AND WARD:							
Sundry items...	O.	...	*1,500*				
	M.	...	*−450†*	*1,050*	*1,232*	—	*182*
TERRITORIAL AND POLITICAL PENSIONS:							
Members of the family of the late Maharajah Duleep Singh.	O.	...	...	*7,500*	*7,500*	—	—
(3) Members of the Bengal Nizamut family...	O.	...	*525*				
	M.	...	*−53‡*	*472*	*420*	*52*	—
				7,972	*7,920*	*52*	—
DEFENCE SERVICES:							
EFFECTIVE CHARGES:							
ARMY:							
Payments to War Office for British Troops serving in India.	O.	...	*1,250,025*				
	M.	...	*−21,000*	*1,229,025*	*1,229,000*	*25*	—
Discharge Gratuity and Deferred Pay of British Troops.	O.	...	*41,550*				
	M.	...	*−2,550*	*39,000*	*38,360*	*640*	—
Vocational training of British Troops ...	O.	...	*22,800*				
	M.	...	*−3,900*	*18,900*	*17,840*	*1,060*	—
Furlough Allowances and Voyage Pay of British Troops serving in India:							
Officers...	O.	...	*94,500*				
	M.	...	*−7,500*	*87,000*	*86,447*	*553*	—
Other ranks ...	O.	...	*58,500*				
	M.	...	*−4,500*	*54,000*	*54,407*	—	*407*
Furlough Allowances:							
Indian Army Regimental ...	O.	...	*240,000*				
	M.	...	*−21,000*	*219,000*	*212,356*	*6,644*	—
National Health Insurance ...	O.	...	...	*38,700*	*38,550*	*150*	—
Unemployment Insurance ...	O.	...	...	*135,000*	*135,000*	—	—
Contributory Pensions Act, 1925 ...	O.	...	...	*115,950*	*115,650*	*300*	—
Marriage Allowances and Allotments:							
(4) British Troops ...	O.	...	*255,000*				
	M.	...	*−6,000*	*249,000*	*239,806*	*9,194*	—
Indian Army ...	O.	...	*25,500*				
	M.	...	*2,400*	*27,900*	*28,420*	—	*520*
Pay of Second Lieutenants on appointment.	O.	...	*12,600*				
	M.	...	*−1,575*	*11,025*	*11,470*	—	*445*
Consolidated Clothing Allowances ...	O.	...	*750*				
	M.	...	*−225*	*525*	*607*	—	*82*
Fighting Units: Miscellaneous ...	O.	...	*1,050*				
	M.	...	*9,150*	*10,200*	*10,029*	*171*	—
Military Training:							
Pay, officers' ...	O.	...	...	*24,300*	*25,821*	—	*1,521*
Other charges ...	O.	...	*1,050*				
	M.	...	*300*	*1,350*	*1,290*	*60*	—
Army Education:							
Pay, officers' ...	O.	...	...	*3,300*	*2,983*	*317*	—
Other charges ...	O.	...	*3,000*				
	M.	...	*900*	*3,900*	*3,771*	*129*	—

* Advised 7th March 1935. † Advised 30th January 1935 ‡ Advised 14th February 1935.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Saving due to smaller charges than expected for leave salaries.
(2) Provision was based on experience in previous years; the excess is due to leave salary payments.
(3) Less than a full year's pension was paid within the financial year.

Note.—Military Services. Estimates leading to final appropriation under pay heads were fixed from known charges for part of the year with an addition for later months based on experience of the corresponding periods of previous years. These charges are, however, subject to fluctuation on account of variations not only in the amount of leave taken but also in the amount of advances of pay required.

(4) The annual total of allotments continues to decrease, probably in consequence of the larger proportion of men drawing the lower post-1925 rates of pay. An increase was expected to follow the restoration in July 1934 of half of the emergency cut in pay, but this has not yet manifested itself.

Non-voted Heads—*cont.*

DEFENCE SERVICES—EFFECTIVE CHARGES—*cont.*			Final Appropriation.	Expenditure.	Saving.	Excess.
ARMY—*cont.*		£	£	£	£	£
Indian Army Service Corps:						
Pay, officers'	O. ...	*48,000*				
	M. ...	*3,000*	*51,000*	*49,062*	*1,938*	—
Other charges	O. ...	*28,200*				
	M. ...	*1,500*	*29,700*	*29,384*	*316*	—
Remount Depots:						
Pay, officers'	O. ...	*2,700*				
	M. ...	*—300*	*2,400*	*2,287*	*113*	—
Other charges	O. ...	*600*				
	M. ...	*675*	*1,275*	*1,218*	*57*	—
Veterinary Services:						
Pay, officers'	O. ...	*2,700*				
	M. ...	*300*	*3,000*	*2,990*	*10*	—
Other charges	O. ...	*150*				
	M. ...	*—75*	*75*	—	*75*	—
Arsenals:						
Pay, officers'	O. ...	*9,300*				
	M. ...	*—300*	*9,000*	*8,965*	*35*	—
Other charges	O. ...	*28,500*				
	M. ...	*—6,600*	*21,900*	*20,779*	*1,121*	—
Medical Services:						
Pay, officers'	O ...	*64,500*				
	M. ...	*—3,000*	*61,500*	*60,898*	*602*	—
(1) Overseas pay and other charges ...	O. ...	*46,800*				
	M. ...	*600*	*47,400*	*42,863*	*4,537*	—
Sundry Administrative Services: Pay and miscellaneous.	O. ...	*9,825*				
	M. ...	*—2,100*	*7,725*	*8,033*	—	*308*
Medical Store Depots and Workshops: Furlough Allowances and miscellaneous.	O. ...	...	*1,800*	*1,782*	*18*	—
Ordnance and Clothing Factories: Furlough Allowances and Miscellaneous.	O. ...	...	*1,500*	*1,894*	—	*394*
Grass Farms: Furlough Allowances and miscellaneous.	O. ...	...	*2,100*	*3,187*	—	*1,087*
Dairy Farms: Furlough Allowances and miscellaneous.	O. ...	—				
	M. ...	*150*	*150*	—	*150*	—
Staff: Army Headquarters:						
Pay, officers'	O. ...	*13,800*				
	M. ...	*1,200*	*15,000*	*15,762*	—	*762*
Pay, other ranks	O. ...	*2,700*				
	M. ...	*—1,050*	*1,650*	*1,763*	—	*113*
Staff of Commands:						
Pay, officers'	O. ...	*11,400*				
	M. ...	*600*	*12,000*	*10,152*	*1,848*	—
Pay, other ranks	O. ...	*3,600*				
	M. ...	*—675*	*2,925*	*2,965*	—	*40*
Staff of Districts and Brigades:						
Pay, officers'	O. ...	*28,200*				
	M. ...	*—1,200*	*27,000*	*27,648*	—	*648*
Pay, other ranks	O. ...	*7,800*				
	M. ...	*600*	*8,400*	*8,543*	—	*143*
Staff: Overseas Pay and miscellaneous ...	O. ...	*7,650*				
	M. ...	*—1,050*	*6,600*	*6,330*	*270*	—
Stores taken to India with Troops:						
Clothing	O. ...	*10,200*				
	M. ...	*—1,200*	*9,000*	*7,981*	*1,019*	—
Ordnance	O. ...	*25,500*				
	M. ...	*1,275*	*26,775*	*26,573*	*202*	—
(2) Contributions towards Aden Expenditure	O. ...	*150,000*				
	M. ...	*—4,350*	*145,650*	*136,677*	*8,973*	—
Sea Transport and Concession Passages	O. ...	*452,700*				
	M. ...	*3,300*	*456,000*	*446,944*	*9,056*	—
Land Transport	O. ...	...	*2,250*	*2,184*	*66*	—
Embarkation and Transport Staff:						
Pay, officers'	O. ...	...	*600*	*693*	—	*93*
Pay, other ranks	O. ...	*825*				
	M. ...	*825*	*1,650*	*1,722*	—	*72*

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) In addition to unexpected decreases in Overseas pay charges and in pay of Other Ranks, the expenditure on officers under training fell short of expectations owing to the slower progress of recruitment.

(2) The estimates were based on figures supplied by the Air Ministry; the saving is due to expenditure having fallen into the following year's account.

Non-voted Heads—*cont.*

		£	Final Appropriation. £	Expenditure. £	Saving. £	Excess. £
DEFENCE SERVICES—EFFECTIVE CHARGES—*cont.*						
ARMY—*cont.*						
Transport and Miscellaneous: Miscellaneous.	O. ...	*1,200*				
	M. ...	*—300*	*900*	*571*	*329*	—
Military Engineer Services:						
Pay of R.E. personnel, &c.	O. ...	*27,300*				
	M. ...	*—2,100*	*25,200*	*22,973*	*2,227*	—
ROYAL AIR FORCE:						
Air Ministry for Troops serving in India	O. ...	*200,025*				
	M. ...	*9,975*	*210,000*	*210,000*	—	—
Discharge Gratuities	O. ...	*975*				
	M. ...	*450*	*1,425*	*1,400*	*25*	—
Furlough and Voyage Pay	O. ...	*10,500*				
	M. ...	*—1,500*	*9,000*	*8,164*	*836*	—
(1) Educational Charges	O. ...	*8,250*				
	M. ...	*1,500*	*9,750*	*8,371*	*1,379*	—
National Health Insurance	O. ...	*1,200*				
	M. ...	*75*	*1,275*	*1,245*	*30*	—
Unemployment Insurance	O. ...	*2,100*				
	M. ...	*—150*	*1,950*	*1,873*	*77*	—
Contributory Pensions Act, 1925 ...	O. ...	*3,600*				
	M. ...	*150*	*3,750*	*3,734*	*16*	—
Marriage Allowances and Allotments ...	O. ...	*80,100*				
	M. ...	*1,200*	*81,300*	*80,642*	*658*	—
Consolidated Clothing Allowances ...	O. ...	...	*900*	*934*	—	*34*
Cost of Sea Transport	O. ...	*19,200*				
	M. ...	*1,800*	*21,000*	*21,179*	—	*179*
Stores taken to India...	O. ...	*750*				
	M. ...	*75*	*825*	*845*	—	*20*
Miscellaneous	O. ...	*600*				
	M. ...	*—300*	*300*	*55*	*245*	—
MARINE (now ROYAL INDIAN NAVY):						
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	O. ...	...	*100,800*	*100,369*	*431*	—
Furlough Pay	O. ...	*16,500*				
	M. ...	*1,500*	*18,000*	*19,106*	—	*1,106*
Sundry items	...	...	*7,200*	*6,706*	*494*	—
Totals—Effective Charges ...	O. ...	*3,768,675*				
	M. ...	*—51,000*	*3,717,675*	*3,669,253*	*56,396*	*7,974*
				Net Saving ...	*£48,422*	
DEFENCE SERVICES:						
NON-EFFECTIVE CHARGES:						
ARMY:						
(2) Payments to War Office for Retired Pay, &c., of British Forces for service in India.	O. ...	*1,151,400*				
	M. ...	*24,150*	*1,175,550*	*1,177,718*	—	*2,168*
Pensions of Europeans and their families	O. ...	*2,061,750*				
	M ...	*10,650*	*2,072,400*	*2,073,352*	—	*952*
Pensions of Indians and their families ...	O. ...	...	*975*	*957*	*18*	—
Indian Military Service Family Pensions	O. ...	*315,000*				
	M. ...	*900*	*315,900*	*316,537*	—	*637*
Miscellaneous—Non-Effective	O. ...	*7,650*				
	M. ...	*150*	*7,800*	*8,225*	—	*425*
ROYAL AIR FORCE:						
Air Ministry: Non-Effective Charges ...	O. ...	*31,500*				
	M. ...	*3,975*	*35,475*	*35,472*	*3*	—
MARINE (now ROYAL INDIAN NAVY):						
(3) Retired Pay and Miscellaneous payments	O. ...	*48,525*				
	M. ...	*—525*	*48,000*	*49,161*	—	*1,161*
Totals—Non-Effective Charges	O. ...	*3,616,800*				
	M. ...	*39,300*	*3,656,100*	*3,661,422*	*21*	*5,343*
				Net Excess ...	*£5,322*	
TOTAL—DEFENCE SERVICES ...	O. ...	*7,385,475*				
	M. ...	*—11,700**	*7,373,775*	*7,330,675*		
					Net Saving	*43,100*

* Advised 11th March 1935.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Expenditure in connection with the training of newly-appointed I.A.F. officers has been less than was expected.
(2) Variations due to commutations and payments of short service gratuities.
(3) Excess due to a number of new pensions coming into issue in the latter part of the financial year.

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

Railway Capital Account.

			Final Grant or Appropriation.	Expenditure.	Excess (+) or Saving (−)
CONSTRUCTION OF STATE RAILWAYS:					
STATE RAILWAYS WORKED BY COMPANIES:		£	£	£	£
Stores, Establishment Charges, &c. (Voted):					
Assam Bengal Railway:					
Works	O. ...	16,500			
	R. ...	−788	15,712	15,648	−64
General Purposes	O. ...	38,100			
	R. ...	−9,202	28,898	28,326	−572
Bombay, Baroda, and Central India Railway:					
Works	O. ...	221,250			
	R. ...	−102,960	118,290	117,829	−461
General Purposes	O. ...	123,750			
	R. ...	10,014	133,764	133,595	−169
Bengal-Nagpur Railway:					
Works	O. ...	172,500			
	R. ...	−58,234	114,266	101,261	−13,005
General Purposes	O. ...	118,500			
	R. ...	39,598	158,098	139,319	−18,779
Madras and Southern Mahratta Railway:					
Works	O. ...	116,250			
	R. ...	−27,772	88,478	74,421	−14,057
General Purposes	O. ...	106,500			
	R. ...	135	106,635	101,431	−5,204
Rohilkund and Kumaon Railway:					
Works	O. ...	3,000			
	R. ...	200	3,200	3,051	−149
General Purposes	O. ...	12,000			
	R. ...	400	12,400	10,556	−1,844
South Indian Railway:					
Works	O. ...	117,750			
	R. ...	−10,000	107,750	107,246	−504
General Purposes	O. ...	107,250			
	R. ...	4,900	12,150	111,373	−777
Bengal and North-Western Railway:					
Works	O. ...	9,750			
	R. ...	28,410	38,160	37,674	−486
General Purposes	O. ...	57,750			
	R. ...	−1,430	56,320	55,595	−725
Totals ... ... Voted	O. ...	1,220,850			
	R. ...	−126,729	1,094,121	1,037,325	−56,796
PAYMENTS FOR DISCHARGE OF DEBENTURES:					
Assam-Bengal Railway ... ... Non-voted ...	O. ...	—			
	M.† ...	*300,000*	*300,000*	*300,000*	—

† Advised 29th March 1935.

INDIA OFFICE,
18th November 1935.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
10th March 1936.

E. L. BALL,
Auditor.

GOVERNMENT OF MADRAS.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1934–35.

GRANT No. XXXVII.

				Final Grant or Appropriation. £	Expenditure. £	Excess (+) or Saving (−) £
(1) LAND REVENUE (*Reserved*):						
Law Charges in connection with appeals from India.	Voted	O.	990			
		R.	−105†	885	841	−44
(2) GENERAL ADMINISTRATION (*Reserved*):						
Allowances of Governor on appointment, &c.	Non-voted	O.	*4,125*			
		M.	*180*†	*4,305*	*4,328*	*+23*
Law Charges	Voted	O.	—			
		R.	105†	105	8	−97
University subventions... ...	Voted	O.	...	555	515	−40
(3) ADMINISTRATION OF JUSTICE (*Reserved*):						
Equipment and voyage allowance of Judge on appointment.	Non-voted	O.	—			
		M.	*495*†	*495*	*484*	*−11*
Sundry items	Voted	O.	495			
		R.	−105†	390	334	−56
(4) JAILS AND CONVICT SETTLEMENTS (*Reserved*):						
Leave Salaries	Voted	O.	—			
		R	120†	120	113	−7
(5) POLICE (*Reserved*):						
Sundry items	Non-voted	O.	...	*60*	*60*	—
(6) SCIENTIFIC DEPARTMENTS (*Transferred*):						
"Flora of Madras"	Voted	O.	...	210	207	−3
(7) MEDICAL (*Transferred*):						
Leave Salaries	Non-voted	O.	—			
		M.	*60**	*60*	*61*	*+1*
	Voted	O.	105			
		R.	−105†	—	—	—
(8) CIVIL WORKS (*Transferred*):						
Leave Salaries	Voted	O.	45			
		R.	330†	375	361	−14
(9) SUPERANNUATION (*Reserved*):						
Portions of pensions of Military Officers in respect of civil employment, &c.	Non-voted	O.	*12,300*			
		M.	*225*†	*12,525*	*12,372*	*−153*
	Voted	O.	...	540	535	−5
Totals ...	Non-voted	O.	*16,485*			
		M.	*960*	*17,445*	*17,305*	*−140*
	Voted	O.	2,940			
		R.	240	3,180	2,914	−266

* Vide Madras Government Order No. R. 346, dated 27th March 1935.
† „ „ „ „ No. R. 319, dated 18th March 1935.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Budget provision was made for the expenses of an appeal which is now expected to reach hearing in 1935–36.
(2) Non-voted.—The excess is due to the issue of arrears of pay to an officer, who was formerly Surgeon to the Governor.
(2) Voted: Law Charges.—Information regarding this expenditure was not available in time for Budget provision to be made. The bulk of the expenditure has actually fallen into 1935–36.
(2) Voted: University Subventions.—A payment expected in 1934–35 has fallen into 1935–36.
(3) Voted.—The saving is due to the recovery of costs from an unsuccessful appellant.
(4) and (7) Pay provided for in the Budget under "Medical" proved to be chargeable to "Jails."
(8) Information regarding this expenditure was not available when the Budget was framed.
(9) Non-voted.—The saving is due to the death of an officer.

INDIA OFFICE,
October, 1935.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1936.

E. L. BALL,
Auditor.

GOVERNMENT OF BOMBAY.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1934-35.

GRANT No. 35.

				Final Grant or Appropriation.	Expenditure.	Excess (+) or Saving (−)
			£	£	£	£
(1) LAND REVENUE (*Reserved*):						
Law Charges in connection with Appeals from India.	Voted	O.	—			
		S.	15*	15	5	−10
(2) GENERAL ADMINISTRATION (*Reserved*):						
Leave Salaries and Sundry items	Voted	O.	150			
		S.	−60*	90	87	−3
University Subventions	Voted	O.	480			
		S.	−9*	471	439	−32
(3) ADMINISTRATION OF JUSTICE (*Reserved*):						
Sundry items	Voted	O.	48			
		S.	312*	360	217	−143
(4) JAILS AND CONVICT SETTLEMENTS (*Reserved*):						
Maintenance of a prisoner	Voted	O.	—			
		S.	30*	30	28	−2
(5) POLICE (*Reserved*):						
Outfit Allowances	Non-voted	O.	...	*30*	*30*	—
(6) PORTS AND PILOTAGE (*Reserved*):						
Leave Salary	Non-voted	O.	—			
		M.	*24**	*24*	*24*	—
(7) MEDICAL (*Transferred*):						
Leave Salaries	Non-voted	O.	—			
		M.	*198*‡	*198*	*198*	--
	Voted	O.	270			
		S.	−87	183	183	--
(8) SUPERANNUATION (*Reserved*):						
Portion of pensions of Military Officers in respect of civil employment.	Non-voted	O.	*21,150*			
		M.	*2,031**	*23,181*	*22,889*	*−292*
	Voted	O.	240			
		S.	−9*	231	230	−1
(9) Rounding	Non-voted	O.	*−30*			
		M.	*34*‡	*4*	—	*−4*
	Voted	O.	12			
		S.	−40*	−28	—	+28
Totals	Non-voted	O.	*21,150*			
		M.	*2,287*†	*23,437*	*23,141*	*−296*
	Voted	O.	1,200			
		S.	152†	1,352	1,189	−163

* Vide Finance Department, No. P. 89-G., dated 5th March 1935.

† The supplementary non-voted appropriation was £2,250 only, and the supplementary voted grant £150 only, allowance having been made for expected gains on exchange. ‡ Vide Finance Department, No. P. 89-G., dated 15th March 1935.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(2) University Subventions.—A payment expected in 1934-35 has fallen into 1935-36.
(3) Part of the expenditure on two appeal cases provided for in the supplementary vote has fallen into 1935-36.
(8) Non-voted.—The saving is mainly due to the death of an officer.

INDIA OFFICE,
October, 1935.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1936.

E. L. BALL,
Auditor.

GOVERNMENT OF BENGAL.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1934–35.

GRANT No. 31.

				Final Grant or Appropriation. £	Expenditure. £	Excess (+) or Saving (−) £
(1) LAND REVENUE (*Reserved*):						
Law Charges in connection with Appeals from India.	Voted	O.	...	1,830	2,128	+298
(2) GENERAL ADMINISTRATION (*Reserved*):						
HEADS OF PROVINCES:						
Leave salaries	Non-voted	O.	*2,601*			
		M.	*486**	*3,087*	*3,089*	*+2*
Emergency deductions	Non-voted	O.	*−81*			
		M.	*+57**	*−24*	*−24*	—
Leave salaries and sundry items .	Voted	O.	...	135	93	−42
MISCELLANEOUS:						
Subventions to Universities ...	Voted	O.	...	600	552	−48
(3) ADMINISTRATION OF JUSTICE (*Reserved*):						
Equipment and voyage allowance of a Judge on appointment.	Non-voted	O.	—			
		M.	*483**	*483*	*482*	*−1*
Sundry items	Voted	O.	...	150	1,447	+1,297
(4) POLICE (*Reserved*):						
Leave and outfit allowances ...	Non-voted	O.	*60*			
		M.	*558**	*618*	*616*	*−2*
Emergency deductions from Leave salaries.	Non-voted	O.	—			
		M.	*−18**	*−18*	*−17*	*+1*
(5) PORTS AND PILOTAGE (*Reserved*):						
Leave salaries	Non-voted	O.	*240*			
		M.	*−114**	*126*	*125*	*−1*
Emergency deductions from Leave salaries.	Non-voted	O.	*−12*			
		M.	*+6**	*−6*	*−6*	—
(6) MEDICAL (*Transferred*):						
Leave salaries	Non-voted	O.	—			
		M.	*114**	*114*	*88*	*−26*
	Voted	O.	...	501	—	−501
Emergency deductions from Leave salaries.	Non-voted	O.	—			
		M.	*−6**	*−6*	*−4*	*+2*
	Voted	O.	...	−18	—	+18
(7) SUPERANNUATION (*Reserved*):						
Portions of pensions of Military and Marine Officers in respect of civil employment.	Non-voted	O.	*16,050*			
		M.	*2,655**	*18,705*	*18,535*	*−170*
	Voted	O.	...	1,350	1,348	−2
Totals	Non-voted	O.	*18,858*			
		M.	*4,221*	*23,079*	*22,884*	*−195*
	Voted ...	...	...	4,548	5,568	+1,020†

* Vide Government of Bengal (Finance Department) No. 1759-F.B., dated 13th March 1935.

† No notification has been received of provision to cover this excess—vide India Office letter No. A.G. 9480, dated 12th September 1935.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) The cost of two of the Appeal Cases was greater than had been expected when the Budget was framed.
(2) Voted: Leave salaries.—Leave, for which provision was made, was not taken in the year.
(2) Voted: University subventions.—A payment expected in 1934–35 has fallen into 1935–36.
(3) The excess is due to the cost of Privy Council Appeals, information regarding which was not available in time for Budget provision to be made.
(6) Non-voted.—The pay of one officer was issued in India.
Voted.—The officer's leave has been postponed to 1935–36.
(7) Non-voted.—The saving is due to delay in the presentation of claims for payments abroad.

INDIA OFFICE,
October, 1935.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1936.

E. L. BALL,
Auditor.

GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1934–35.

GRANT No. 16.

				Final Grant or Appropriation.	Expenditure.	Excess (+) or Saving (−)
			£	£	£	£
(1) LAND REVENUE (*Reserved*):						
Law Charges in connection with Appeals from India.	Voted	O.	960			
		S.	450*	1,410	1,213	−197
(2) GENERAL ADMINISTRATION (*Reserved*):						
Leave Allowances	Non-voted	O.	—			
		M.	*243**	*243*	*297*	*+54*
Allowances of the Governor on appointment.	Non-voted	O.	—			
		M.	*639**	*639*	*628*	*−11*
Subventions to Universities	Voted	O.	690			
		S.	−21*	669	624	−45
(3) ADMINISTRATION OF JUSTICE (*Reserved*):						
Allowances of a High Court Judge on appointment.	Non voted	O.	—			
		M.	*486**	*486*	*485*	*−1*
Law Charges in connection with Appeals, and sundry items.	Voted	O.	840			
		S.	−300*	540	491	−49
(4) JAILS AND CONVICT SETTLEMENTS (*Reserved*):						
Maintenance of prisoners	Voted	O.	120			
		S.	36*	156	155	−1
(5) POLICE (*Reserved*):						
Outfit Allowances	Non-voted	O.	...	*60*	*60*	—
(6) MEDICAL (*Transferred*):						
Leave Salaries	Non-voted	O.	—			
		M.	*1,086**	*1,086*	*1,086*	—
(7) SUPERANNUATION (*Reserved*):						
Portions of pensions of Military Officers in respect of civil employment.	Non-voted	O.	*13,650*			
		M.	*372**	*14,022*	*13,975*	*−47*
	Voted	O.	1,110			
		S.	15*	1,125	1,085	−40
Totals	Non-voted	O.	*13,710*			
		M.	*2,826*	*16,536*	*16,531*	*−5*
	Voted	O.	3,720			
		S.	180	3,900	3,568	−332

* Vide Government of the United Provinces (Finance Department), No. B. 2306, dated 21st February 1935.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) One of the appeal cases proved less expensive than had been anticipated.
(2) Non-voted.—The amounts provided were fixed by the Finance Department.
(2) Voted.—A payment to one University was not effected within the year.
(3) Voted.—Payments expected in 1934–35 have fallen into 1935–36.
(7) The final grants were based on the Finance Department estimates.

INDIA OFFICE,
October, 1935.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1936.

E. L. BALL,
Auditor.

GOVERNMENT OF THE PUNJAB.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1934-35.

GRANT No. 41.

			Final Grant or Appropriation.	Actual Expenditure.	Excess (+) or Saving (−)
			£	£	£
(1) GENERAL ADMINISTRATION (*Reserved*):					
Leave Allowances	Non-voted ...	O.	*60*		
		M.	*2,208**	*2,268*	*2,268*	—
University Subventions ...	Voted ...	O.	525		
		R.	−6†	519	483	−36
(2) ADMINISTRATION OF JUSTICE (*Reserved*):					
Law Charges in connection with Appeals from India, &c.	Voted ...	O.	450		
		R.	+30†	480	463	−17
(3) JAILS AND CONVICT SETTLEMENTS (*Reserved*):					
Maintenance of a prisoner ...	Voted ...	O.	144		
		R.	−9†	135	135	—
(4) POLICE (*Reserved*):					
Outfit allowances of officers on appointment.	Non-voted ...	O.	...	*60*	*60*	—
(5) MEDICAL (*Transferred*):					
Leave allowances	Voted ...	O.	180		
		R.	−15†	165	165	—
(6) SUPERANNUATION (*Reserved*):					
Pensions of military officers in respect of civil employ.	Non-voted ...	O.	*18,075*		
		M.	*1,902**	*19,977*	*19,971*	*−6*
	Voted ...	O.	..	300	280	−20
(7) ROUNDING	Voted ...	O.	...	6	—	−6
TOTALS	Non-voted ...	O.	*18,195*		
		M.	*4,110*	*22,305*	*22,299*	*−6*
	Voted ...		...	1,605	1,526	−79

* Vide Government of the Punjab telegram No. 7572, dated 5th March 1935.
† Vide letter to the Government of the Punjab, No. A.G. 1386, dated 13th February 1935.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Voted.—A payment expected in 1934-35 has fallen into 1935-36.
(6) Voted.—The saving is due to the death of an officer.

INDIA OFFICE,
October, 1935.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1936.

E. L. BALL,
Auditor.

GOVERNMENT OF BURMA.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1934–35.

				Final Grant or Appropriation.	Actual Expenditure.	Excess (+) or Saving (−)
			£	£	£	£
PART A (1) GENERAL ADMINISTRATION (*Reserved*):						
SECRETARIAT:						
Visit of an Economic Adviser.	Non-voted ...	O.	—			
		M.	*960(a)*	*960*	*977*	*+17*
(2) SUPERANNUATION (*Reserved*):						
Portions of pensions of Military Officers in respect of civil employment.	Non-voted ...	O.	*25,425*			
		M.	*5,655(b)*	*31,080*	*31,084*	*+4*
	Voted ...	O.	345			
		R.	−315(c)	30	26	−4
(3) MISCELLANEOUS:						
Financial Settlement Tribunal	Non-voted ...	O.	—			
		M.	*1,299(d)*	*1,299*	—	*−1,299*
	Voted ..	O.	—			
		R.	300(e)	300	263	−37
Total	Non-voted ...	O.	*25,425*			
		M.	*7,914*	*33,339*	*32,061*	*−1,278*
	Voted ...	O.	345			
		R.	−15	330	289	−41
PART B (4) GENERAL ADMINISTRATION (*Reserved*):						
HEADS OF PROVINCES:						
Leave salaries	Non-voted ...	O.	—			
		M.	*138(a)*	*138*	*136*	*−2*
MISCELLANEOUS:						
I.C.S.: University Subventions.	Voted ...	O.	510			
		R.	−12(c)	498	464	−34
(5) JUSTICE (*Reserved*):						
Allowances of a High Court Judge on appointment.	Non-voted ...	O.	—			
		M.	*501(f)*	*501*	*500*	*−1*
Law Charges in connection with Appeals from India.	Voted ...	O.	—			
		R.	195(a)	195	168	−27
(6) POLICE (*Reserved*):						
Leave salaries, &c. ...	Non-voted ...	O.	*3,600*			
		M.	*975(g)*	*4,575*	*4,603*	*+28*
Total	Non-voted ...	O.	*3,600*			
		M.	*1,614*	*5,214*	*5,239*	*+25*
	Voted ...	O.	510			
		R.	183	693	632	−61
PART D (7) MEDICAL (*Transferred*):						
Leave salaries	Non-voted ...	O.	*1,839*			
		M.	*−588(b)*	*1,251*	*1,254*	*+3*

(*a*) Advised 1st February 1935. (*b*) £4,935 advised 21st February 1935 and £720 advised 27th February 1935. (*c*) Advised 28th January 1935. (*d*) Advised 4th February 1935. (*e*) Advised 22nd March 1935. (*f*) Advised 31st January 1935. (*g*) £72 advised 31st January 1935 and £903 advised 13th February 1935.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Pay was issued to a later date than had been anticipated.
(2) Voted.—The saving on the Original Grant is due to the death of a pensioner.
(3) The expenditure provided for and not realised is now expected to fall into 1935–36.
(4) Voted.—A payment expected in 1934–35 was not effected within the year.
(5) Voted.—Information regarding this expenditure was not available when the Budget was framed.

INDIA OFFICE,
October, 1935.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1936.

E. L. BALL,
Auditor.

GOVERNMENT OF BIHAR AND ORISSA.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1934–35.

GRANT No. 15.

					Final Grant or Appropriation.	Actual Expenditure.	Excess (+) or Saving (−)
				£	£	£	£
(1) LAND REVENUE (*Reserved*):							
Law Charges in connection with appeals from India.	Voted	...	O.	...	1,290	902	−388
(2) GENERAL ADMINISTRATION (*Reserved*):							
Leave Salaries	Non-voted	...	O.	*312*			
			M.	*1,176*†	*1,488*	*1,445*	*−43*
Subventions to Universities ...	Voted	...	O.	...	390	351	−39
(3) ADMINISTRATION OF JUSTICE (*Reserved*):							
Sundry items	Voted	...	O.	...	150	70	−80
(4) POLICE (*Reserved*):							
Outfit allowance	Non-voted	..	O.	...	*30*	*30*	—
(5) MEDICAL (*Transferred*):							
Leave Salaries	Non-voted	...	O.	—			
			M.	*1,266*†	*1,266*	*1,262*	*−4*
(6) SUPERANNUATION (*Reserved*):							
Portion of pensions of Military Officers in respect of civil employment.	Non-voted	...	O.	*7,425*			
			M.	*297*†	*7,722*	*7,722*	—
Totals	Non-voted	...	O.	*7,767*			
			M.	*2,739*	*10,506*	*10,459*	*−47*
	Voted	...		...	1,830	1,323	−507

† Vide Government of Bihar and Orissa, No. 3280 F., dated 8th March 1935.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) One Appeal provided for in the Budget has been dropped: the provision was retained to cover the cost of another case, which, however, did not reach hearing in 1934–35.
(2) Non-voted.—The saving is due to the full amount of leave allowance not being drawn in England.
(2) Voted.—A payment expected in 1934–35 has fallen into 1935–36.
(3) The saving is due to a decrease in the number of appeals in criminal cases.

INDIA OFFICE,
October, 1935.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1936.

E. L. BALL,
Auditor.

GOVERNMENT OF CENTRAL PROVINCES AND BERAR.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1934–35.

GRANT No. 31.

				Final Grant or Appropriation.	Actual Expenditure.	Excess (+) or Saving (−)
				£	£	£
(1) GENERAL ADMINISTRATION (*Reserved*):						
Leave salaries	Non voted	...	O.	—		
			M.	*600**	*600*	*594*	*−6*
Expenses in connection with purchase of a motor-car.	Non-voted		...	...	—	*18*	*+18*
University subventions	Voted	...	O.	...	270	248	−22
(2) ADMINISTRATION OF JUSTICE (*Reserved*):						
Law charges in connection with Appeals.	Voted	...	O.	—		
			R.	87*	87	81	−6
(3) MEDICAL (*Transferred*):						
Leave salaries	Non-voted	...	O.	*66*		
			M.	*300**	*366*	*366*	—
(4) SUPERANNUATION (*Reserved*):						
Portion of pensions of Military Officers in respect of civil employment.	Non-voted	...	O.	*6,120*		
			M.	*378**	*6,498*	*6,394*	*−104*
	Voted	...	O.	540		
			R.	−12*	528	528	—
Totals	Non-voted	...	O.	*6,186*		
			M.	*1,278*	*7,464*	*7,372*	*−92*
	Voted	...	O.	810		
			R.	75	885	857	−28

* Vide Government of the Central Provinces (Finance Department) No. 751/9 BX, dated 9th March 1935.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Voted.—A payment expected in 1934–35 has fallen into 1935–36.
(2) Information regarding this expenditure was not available when the Budget was framed.
(4) Non-voted.—The saving is partly due to the death of an officer and partly to delay in the presentation of claims.

INDIA OFFICE,
October, 1935.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1936.

E. L. BALL,
Auditor.

GOVERNMENT OF ASSAM.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1934-35.

GRANT No. 34.

				Final Grant or Appropriation.	Actual Expenditure.	Excess (+) or Saving (−)
			£	£	£	£
(1) GENERAL ADMINISTRATION (*Reserved*):						
Leave Salaries	Non-voted ...	O.	—			
		M.	*126**	*126*	*124*	*−2*
University subventions ...	Voted ...	O.	...	135	122	−13
(2) POLICE (*Reserved*):						
Leave Salaries and outfit allowances.	Non-voted ...	O.	—			
		M.	*969**	*969*	*968*	*−1*
(3) MEDICAL (*Transferred*):						
Leave Salaries	Non-voted ...	O.	—			
		M.	*141**	*141*	*140*	*−1*
(4) PUBLIC HEALTH (*Transferred*):						
Leave Salaries	Voted ...	O.	210			
		S.	51*	261	261	—
Emergency deductions from Leave Salaries.	Voted ...	O.	−7			
		S.	−5*	−12	−12	—
(5) SUPERANNUATION (*Reserved*):						
Portion of pensions of Military Officers in respect of civil employment.	Non-voted ...	O.	*6,450*			
		M.	*180**	*6,630*	*6,617*	*−13*
TOTALS	Non-voted ...	O.	*6,450*			
		M.	*1,416*	*7,866*	*7,849*	*−17*
	Voted ...	O.	338			
		S.	46	384	371	−13

* Vide Government of Assam, No. 1397 F. (b.), dated 28th March 1935.

INDIA OFFICE,
October, 1935.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1936.

E. L. BALL,
Auditor.

GOVERNMENT OF THE NORTH-WEST FRONTIER PROVINCE.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1934–35.

GRANT No. 25.

				Final Grant or Appropriation.	Actual Expenditure.	Excess (+) or Saving (−)
			£	£	£	£
(1) IRRIGATION (*Reserved*):						
Leave Allowances	Non-voted ...	O.	—			
		M.	*270**	*270*	*267*	*−3*
(2) ADMINISTRATION OF JUSTICE (*Reserved*):						
Law Charges in connection with appeals.	Voted ...	O.	—			
		S.	60†	60	29	−31
(3) SUPERANNUATION (*Reserved*):						
Pensions of Military Officers, &c., in respect of civil employment.	Non-voted ...	O.	*150*			
		M.	*1,065**	*1,215*	*1,210*	*−5*
Totals	Non-voted ...	O.	*150*			
		M.	*1,335*	*1,485*	*1,477*	*−8*
	Voted ...	O.	—			
		S.	60	60	29	−31

* Vide Government of the North-West Frontier Province (Finance Department) No. 7091–F, dated 8th March 1935.
† " " " " No. 8144–F, dated 15th March 1935.

INDIA OFFICE,
October, 1935.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1936.

E. L. BALL,
Auditor.

No. 3.

REPORT of the AUDITOR OF INDIAN HOME ACCOUNTS upon the ACCOUNTS OF THE SECRETARY OF STATE IN COUNCIL OF INDIA, from 1st April 1934 to 31st March 1935; prepared and submitted to the Secretary of State in Council, in pursuance of section 27 (5) of the Government of India Act.

This Report is divided into two Sections relating to Receipts and Expenditure on account of the Central Government on Civil, and Defence, Services respectively.

The accounts of the Provincial Governments have already been dealt with in my Reports dated 23rd January 1936.*

SECTION I.—CIVIL.

POSTS AND TELEGRAPHS REVENUE ACCOUNT.

Eastern Mail Service.

1. It was mentioned in previous Reports that the equity of the present arrangements for apportioning the cost of the Eastern Mail Service was under investigation. The matter is still not settled, and advances to the General Post Office are being continued at the rate of £28,000 per annum subject to adjustment.

INTEREST ON ORDINARY DEBT.

Liability assumed in respect of British Government War Loan.

2. In view of the continued uncertainties of the situation in regard to War Debts, the suspension of the payments of interest in respect of India's liability for British War Loan, mentioned in paragraph 6 of Section I of my last Report, continued during 1934-35, and will, it is anticipated, continue so long as the position under the Lausanne Agreement (referred to in paragraph 4 of Section I of the Report for 1932-33) remains as at present.

Bank's charges for the management of debt.

3. I mentioned in my last Report that I had raised a question with regard to the management of that portion of the Indian Government Rupee Debt the interest on which is issued in England.

In order to meet the convenience of holders in this country of Indian Government Stocks the interest on which is normally payable in India, a long-standing arrangement has been in force whereby such holdings may be "enfaced" for payment in London. Before 1924 interest was issued by the Bank of England and since that date by the London Office of the Imperial Bank of India. On the transfer of the business to the latter an agreement was made between the Government of India and the Bank that the remuneration for the management of this portion of the debt should be "£300 per crore of rupees subject to a minimum of £5,000 a year with the proviso that in the event of the debt on which the charge is assessed falling in any particular year below eight crores of rupees the minimum charge shall be reduced to £4,000 per annum." This agreement ran up to 1931 in the first instance, since when it has been renewed from year to year.

The effective rate of remuneration under this agreement, though lower than the rate previously charged by the Bank of England, was much higher than the remuneration (Rs. 2,000 or £150 per crore) drawn by the Imperial Bank of India for management of the rupee debt in India, the difference being accounted for by the greater volume of transactions in that country and the necessity of making special office arrangements to deal with the business in London. It was no doubt taken for granted that the enfaced debt would consist mainly of small holdings or at any rate would not contain an abnormal proportion of large individual holdings.

Up to the year 1932 the total amount of enfaced rupee debt slightly exceeded 8 crores and the Bank earned the minimum of £5,000 in each year. £5,000 was likewise paid to the Bank in respect of 1933, but in auditing this payment it was noticed that the total of the rupee debt based on the average of the amounts on the London books at the end of each month had fallen below 8 crores, so that the amount due to the Bank was £4,000 only.

* See pages 66 to 68.

The diminution in the average of the monthly totals resulted from the withdrawal of 2 crores of enfaced securities in March 1933, which were not replaced until May 1933. Reference to India as to the circumstances in which the withdrawal had taken place elicited that it had been carried out, in connection with a conversion operation, in consultation with Government, who recommended that in the circumstances the temporary deficit should be disregarded and that the full payment of £5,000 should stand.

The terms used in the correspondence on this matter indicated that both the 2 crores withdrawn and the 2 crores substituted were holdings of the Bank itself. Subsequent investigation established that the enfacement of the original 2 crores had taken place in 1922 before the transfer of management to the Imperial Bank, and that after the transfer further large blocks of rupee securities owned by the Bank had been enfaced, each of the latter enfacements being so timed as to obviate an impending diminution below 8 crores in the sum total of the enfaced stock and a consequent reduction from £5,000 to £4,000 in the Bank's annual remuneration. By 1931 4·3 crores and by 1935 5·8 crores were held by the Bank, leaving at the latter date only 2·7 crores, out of a grand total of 8·5 crores, in the hands of the general public.

As stated above, the original enfacement of the 2 crores of securities owned by the Bank was made in 1922. At that date a proposal by the Bank that their remuneration after the transfer of management should be subject to a fixed minimum of £5,000 a year was under consideration, but the Secretary of State, who was aware that the total of the enfaced debt had fallen temporarily below 6½ crores in 1920, but was unaware that its subsequent increase was due largely to the transaction in question, secured the provision in the agreement of the lower minimum of £4,000 applicable in the event of the total falling below 8 crores. This provision tended, however, to defeat its object, since it created an inducement to the Bank to transfer portions of their own holdings of rupee securities from India to England, thereby avoiding a reduction of their remuneration below £5,000.

If the Secretary of State had been aware that already in 1922 the enfaced debt included securities owned by the Bank, he would presumably have stipulated that the Bank's holdings should be excluded from the total for the purpose of fixing remuneration. This would not only have resulted directly in a saving of public money running into some thousands of pounds during the currency of the agreement, but would have brought to notice both the magnitude of the Bank's existing holding and the progressive subsequent diminution in the amount held by the public. Once these facts had been realised the possibility would doubtless have been considered—either at the outset or in any case on the revision of the agreement in 1931—of reducing the minimum charge below the figure of £4,000 embodied in the agreement.

As Government had obviously been handicapped throughout by the lack of information which the Bank possessed, it seemed to me that while there was no question of any infringement by the latter of the terms of their agreement, they might not, if the matter were put to them, think it fitting (in view of the special relations existing between Government and its Bankers) to insist on their contractual rights, and that Government might thus be in a position to secure a readjustment of past transactions on more equitable lines. It was, however, decided by the Secretary of State in Council after consultation with the Government of India that no sufficient case existed for action in the matter; and further that the payment of £5,000 in respect of 1933, which had been placed under audit objection, should be confirmed.

From 1st April 1935 the management of Rupee Debt ceased to be a direct concern of Government and became a matter between the Reserve Bank and the Imperial Bank. I have no knowledge of the terms of remuneration applicable to transactions thereafter.

General Administration.

Contribution by His Majesty's Government in respect of the administrative expenses of the India Office.

4. The grant-in-aid by the Treasury towards the expenses of the India Office was fixed for the years 1926–27 to 1931–32 at £119,000, subject to modification in respect of variations in the cost-of-living bonus paid on

salaries, and was continued on the same basis for the years 1932–33 and 1933–34 with an additional modification in respect of abatements in certain salaries not carrying cost-of-living bonus. It was further continued with this modification for the year 1934–35. The amount received was £119,000 less £10,000 in respect of bonus variations and £976 in respect of abatements of salaries, and is shown in the accounts in reduction of payments under the following heads :—

	£
General administration - - -	101,379
Audit - - - - -	3,149
Stationery and printing - - -	3,496

A moiety of the emergency cuts in salaries made at the time of the financial crisis was restored with effect from 1st July 1934, involving an addition of £1,125 to the contribution by the Treasury for 1934–35, adjustment of which was effected in the following year.

Public Health.

5. In June 1933 I drew attention to the inclusion in recent claims received from the Foreign Office of charges for telegrams sent to India by His Majesty's Minister at Jedda. Previously the cost of telegrams had been treated as part of the expenditure of the Jedda Consulate, towards which an annual contribution is made from Indian revenues. As the Foreign Office explained that their expenditure at Jedda had largely increased since the contribution was fixed in 1899 and the cost of telegrams from Jedda was now greatly in excess of any amount which could have been included under this head in the contribution, the Secretary of State, after consulting the Government of India, agreed that the cost of telegrams sent by His Majesty's Minister to India should be borne by Indian revenues, but he asked that the greatest possible economy in telegraphic correspondence should be exercised. Expenditure at Jedda.

Miscellaneous Receipts.

6. Examination in this Department of the claim rendered to the Foreign Office for a moiety of the expenditure incurred by the Government of India during 1932–33 on Diplomatic and Consular Establishments in Persia, indicated that the charge for pension contribution of military personnel had been incorrectly calculated on the net pay issued after deduction of the emergency cut, instead of the gross pay. Inquiry of India confirmed that this was the case, and that the same mistake had been made in the 1931–32 account. The necessary adjustments totalling £257 7*s*. 3*d*. will be made in the claim to be presented to the Foreign Office for the year 1933–34. Diplomatic and Consular Establishments in Persia.

Miscellaneous Payments.

7. £8,500 was placed at the disposal of the Secretary of State during 1934–35 for Secret Service. The amount expended was £8,150 and the balance in hand on 31st March 1935 was £1,407 17*s*. 10*d*. Secret Service.

The Secretary of State has furnished me with a certificate that the expenditure was necessary for the public service.

Extraordinary Receipts.

8. The amount of £166 1*s*. 6*d*. shown in the account as reparation receipts is the share of India in the net profit of the Bank of International Settlements for 1933–34. The position in regard to the suspension of German reparation payments remains as described in paragraph 12 of Section I of the Report for 1932–33, and the Secretary of State has agreed to the further suspension of non-German reparations on the same condition as heretofore until 15th June 1936, subject to the settlement of a dispute of certain interested States of south-eastern Europe *inter se* as to the conditions of the suspension. Reparation receipts.

9. No further progress has been made in the negotiations for the settlement of the outstanding balance of money lent to Persia from Indian revenues, which still stands at £2,122,270 1*s*. 8*d*. Loans to Persia.

Railway Capital Account.

Overcharge of freight.

10. In the freight account covering a consignment of stores for shipment on behalf of the Bombay, Baroda and Central India Railway Company, certain of the stores were incorrectly described in terms which rendered them liable to a higher rate than that properly applicable to them. At my instance the matter was taken up with the Shipping Company and a refund of £73 was obtained. Other stores in the same consignment were described in terms which did not accord precisely with any category of stores described in the schedule of rates, and the rate charged was higher than that appropriate to the class of stores to which on a reasonable interpretation of the schedule they appeared to belong. The question of a further refund on account of these stores has been raised and is under consideration.

Refund of customs duty.

11. In certain circumstances the duties levied on goods imported into the United Kingdom may be refunded, in whole or part, on re-export. The contracts for stores placed by Railway Companies sometimes provide for, or permit the use of, supplies of foreign origin. In such cases, if the price quoted by the contractor takes account of the duty, it is important in the interests of Indian revenues that any "drawback" admissible should be claimed by the contractor and passed on to the Railway Company. A drawback of £62 having been obtained by a contractor and credited to one of the Companies on his own initiative, the attention of all Companies working State lines was drawn to the need of watching such cases, and a procedure was suggested by which the Companies could ascertain the country of origin of the supplies and the duty (if any) paid thereon.

Terms granted to an officer allowed to resign.

12. An officer of one of the Railway Companies who had served only about a year and a half of his three-year engagement and whose services had been found unsatisfactory, was allowed to resign and was granted six months' full pay and a free passage home. As the usual form of contract under which officers are appointed to the Railway in question contains no provision for such grants, but, on the contrary, provides that the officer may be dismissed forthwith if found incompetent to perform his duties, and that, if he quits the service prematurely or is discharged for misconduct, he shall refund six months' pay, the application of the London Board for funds to meet the six months' sterling overseas pay was questioned in audit. Resulting enquiries established the fact that the approval of the Railway Board had not been obtained to the special treatment of this case. It was accordingly submitted to the Secretary of State in Council, who, in view of the arrangement already entered into by the Company with the officer, confirmed the London Board's action under a caveat that the officer could maintain no other claim against the Company under his agreement.

Remittance—Receipts.

Recoveries from the Saudi Government.

13. No recovery was effected during the year ended 31st March 1935 in respect of the debt due, in the circumstances described in paragraph 17 of Section I of my last Report, from the Saudi Government to the British Government, but in May 1935 the latter received a payment of 10 per cent. of the sum outstanding, of which one-third, or £1,049 14*s.* 6*d.*, will, as previously agreed, be credited to Indian revenues.

Repatriation of refugees from India.

14. In paragraph 18 of Section I of the last Report reference was made to the outstanding claim for £3,426 17*s.* 5*d.* against the Yugoslav Government in respect of expenditure incurred in the maintenance and repatriation in 1921 of European refugees who had entered India from Central Asia during the war. No payment has yet been received and further representations have been made through diplomatic channels urging immediate settlement of the claim.

Miscellaneous Audit Questions.

Maximum rate of leave salary applicable during special disability leave.

15. The rule regulating the rate of leave salary during special disability leave stated that it was subject to the maxima applicable to leave salary during ordinary leave. In the case of ordinary leave on average pay there are two such maxima, one applicable to the first four months of the leave

and the other lower figure applicable thereafter, and the wording of the rules left some room for doubt which maximum was intended to apply to the first four months of special disability leave on average pay. As there had come to notice in audit two cases of officers on special disability leave on average pay, both serving under the same Local Government, in the earlier of which the lower maximum, and in the later the higher maximum, had been applied during the first four months of leave, and as it appeared doubtful whether the ruling of the Accounts authorities in the later case accorded with the intention of the rule, I referred the matter to the Secretary of State in Council, who, after correspondence with the Government of India, amended the rule to make it clear that the lower maximum applies throughout any period of special disability leave on average pay. The Secretary of State in Council also gave his prior consent to the application of the amendment to the rules made by the Governor-General in Council and by Local Governments for Government servants under their rule-making control.

Compensatory allowance of officers on deputation in the United Kingdom.

16. Civil officers on deputation in the United Kingdom may, in prescribed circumstances, be granted a daily allowance in compensation for "disturbance." Attention was drawn in audit to the case of an officer who had been paid the allowance continuously for two and a half years, and it was suggested that it was not the intention of the rules that the allowance should be paid for so long a period. The Secretary of State decided that the allowance should not be withdrawn from the officer in question, who was about to return to India, but that it should not in future without special sanction be granted or continued when disturbance had not occurred or had ceased, and that it should not in any case be continued beyond 12 months without his special sanction.

Reserved rights in respect of reduction of rates of pay.

17. A proposal by the Government of India involving the reduction from Rs. 1,200 to Rs. 1,000 a month in the pay of a certain post, paid from civil estimates, but borne on the cadre of the Royal Indian Navy, was sanctioned by the Secretary of State with the proviso that the reduced rate of pay should not be applied to the case of any officer appointed to the Royal Indian Navy before the date on which the decision to reduce the pay was taken.

On my pointing out that this proviso followed a practice which is applicable in the case of Civil but not Defence Services, the Secretary of State, in reversal of the previous decision, sanctioned the application of the reduced rate of pay to all future incumbents of the post.

Appropriation Audit.

18. The form of the account for 1934–35 conforms in essentials to that recently prescribed by the Auditor-General for the Indian Accounts. In the new form the figures entering into the final grant or appropriation under each subhead are brought together in a single column irrespective of the authority by which the provision was sanctioned, the nature of the provision being indicated by the following prefixes :—

O = Original provision (Voted or Non-voted).
S = Supplementary grant.
R = Modification of Voted provision by an authority other than the Legislature.
M = Modification of Non-voted appropriation.

By means of these prefixes it is possible to ascertain the differences (which in the old form of account were exhibited in a separate column) between Expenditure and (*a*) the Grant sanctioned by the Legislature or (*b*) the Appropriation originally authorised by the Finance Department under the subheads of the Grant or Appropriation.

Provision for Voted Expenditure, excluding that on Railways, was distributed under five Grants, only one of which, Grant 86, related exclusively to expenditure by the Secretary of State.

Under Grant 86 (Voted) there was a saving out of the provision of £164,025 amounting to £9,787, of which a lump sum of £6,075 was

surrendered. Relatively large savings of the original provision occurred under the following subheads, viz. :—

	£
Expenditure in connection with the League of Nations :—	
D 1. Grant-in-aid towards expenses of Secretariat -	saving 4,022
Miscellaneous Civil Charges :—	
E 2. Taxes on Income - - - -	saving 1,100
E 9. Scientific Departments - - -	saving 3,277
E 14. Miscellaneous Departments - - -	saving 1,418

Considerable savings under "Scientific Departments" have been noted in the last three Reports.

An excess of £5,636 occurred over the Secretary of State's financial allotment for Voted Expenditure under Grant No. 25. I have been informed that there are not sufficient savings in the Indian portion of the Grant to cover the excess, which must accordingly be regularised by a vote of the Assembly.

Under "Non-Voted" considerable modification of the original appropriation was found to be necessary during the course of the year, but the final appropriations were in fairly close approximation to the actual expenditure under the various subheads.

Section II.—DEFENCE.

Higher rates of furlough pay.

1. In order to qualify for "higher rates of furlough pay" certain classes of British Service officers on the Indian Establishment must have completed one tour of duty in India and have undertaken to complete a second tour as far as lies within their power. An officer who had given this undertaking and had drawn the higher rates reverted to the Home Establishment for domestic reasons unconnected with the service shortly after his return to India. He accordingly became liable to refund the difference between higher and lower rates of furlough pay for the period of leave, and on this being pointed out in audit the sum in question was recovered.

As mentioned in paragraph 8 of Section II of the last Report, I had suggested, in order to avoid overpayments that might be difficult to detect or to recover, that evidence of the undertaking having been given should be provided in every case in which the giving of the undertaking is a condition of entitlement to the higher rate of furlough pay. I have now been informed that Controllers of Military Accounts have been instructed to attach a copy of the officer's undertaking to the last pay certificate—a procedure which should prevent over-payments of the kind in question.

Recovery of lodging, fuel and light allowance.

2. Indian Medical Service officers taking the Senior Officers' Course at Millbank are allowed to draw "higher rates of furlough pay" when these are more favourable than duty rates, but if quarters are provided recoveries on account of lodging, fuel and light allowances are made during the period of the Course. The higher rates of furlough pay may also be drawn in lieu of duty pay during the voyage periods, and on my pointing out that there was no reason why similar recoveries should not be made in respect of the period during which accommodation is provided on the ship, it was decided that such recoveries should be made in future.

Incidence of pay charges.

3. A number of questions were raised affecting the incidence as between Indian and Imperial revenues of the pay charges of individual officers and other ranks. In one case, that of an Indian Army Ordnance Corps officer employed on interchange duties under the War Office and thereafter placed on deputation in the United Kingdom, an additional recovery of £56 resulted ; in another case a claim on the War Office in respect of voyage pay of British Service officer students at the Staff College, Quetta, was increased by about £160.

Aden.

4. The amounts of £565 0*s.* 2*d.* and £576 0*s.* 1*d.* referred to in paragraph 12 of Section II of the last Report as having been over-advanced to the Imperial Government in respect of the years 1931–32 and 1932–33, were refunded and credited in the accounts of the year under review, together with sums aggregating £966 0*s.* 5*d.* for 1931–32 and £252 16*s.* 1*d.* for 1932–33, admitted by the Imperial Government in respect of questions raised on these accounts. A final settlement has been reached on the accounts for 1931–32, but those for 1932–33 remain unadjusted.

The balance of £1,465 8*s.* 5*d.* over-advanced in respect of 1933–34 has been refunded in 1935–36, but the questions raised on the accounts of 1933–34 have not yet been settled.

The accounts for 1934–35, which are under examination, show a total cost of £403,489 4*s.* 4*d.*, and the share of India as £134,496 8*s.* 1*d.* Advances totalling £136,677 were made and the balance of £2,180 11*s.* 11*d.* was refunded in 1935–36.

War graves.

5. As the War Graves Commission continue to incur losses on exchange in the circumstances explained in paragraph 13 of Section II of the last Report, the Secretary of State has consented to India bearing a proportion of the loss that will be incurred up to the end of 1936–37 on the same condition as before. The contribution will be set off against the credit balance due to India, which, according to the accounts received from the Commission, stood at £4,232 2*s.* 5*d.* at the 31st March 1935.

A composition payment of Rs. 19,500 per annum is made by the Commission for expenditure certified to have been incurred in India on the upkeep of graves on their behalf. The balance of £62 10*s.* due in respect of the year ended 31st October 1933, and an advance of £1,400 on account of the year ended 31st October 1934—in anticipation of the certificate which arrived in May 1935—were received during the year under review. The certificate in respect of the year ended 31st October 1935 was received in January 1936 and it is anticipated that the sum of £1,462 10*s.* in respect of that year will be received before the close of 1935–36.

Pensionary charges recoverable from the War Office.

6. The amount of £254,656 under Defence Services Non-Effective (Receipts) is the payment by the War Office of a proportion of the pensionary charges of Indian Army personnel in respect of periods of employment chargeable to that Department. £233,185 of this amount was an advance for the year 1934–35 and £21,471 consisted of adjustments for the years 1930–31 to 1933–34 (the account for the last of these years being subject to audit).

Queries raised in audit on the Imperial service of individual officers resulted in present and prospective additional receipts of about £950.

Deferred pay recoverable from the Imperial Government.

7. A system of "deferred pay," issuable under certain conditions on departure from the Colours, was introduced for Indian non-commissioned officers and men with effect from 1st April 1922. On this date and for some time after, various Indian units were serving under the Imperial Government, which consequently incurred a liability under this head.

In 1930 it was represented by the Military Accountant-General that the postponement of these claims until the individuals left the Colours was inconvenient and liable, owing to lapse of time and destruction of records, to lead to the claims against the Imperial Government being overlooked. He proposed therefore that claims should be raised either on the return of any soldier from foreign service or on the expiry thereafter of the minimum qualifying period of four years' colour service, whereupon it becomes reasonably certain in the case of any individual that deferred pay will ultimately be paid. This proposal was accepted by the Secretary of State and the Departments of the Imperial Government and put into operation late in 1930–31.

In the following year charges were reported from India, and a claim presented to the War Office, relating to the service outside India of several units in 1922 and 1923. The claim was accepted by the War Office, who entered a protest, however, at its belatedness, and asked whether any further arrear charges were to be expected. This enquiry was passed to the Military Accountant-General, who reported in September 1933 that

with the exception of certain specified items all claims were adjusted and no other cases were outstanding against the War Office, who were advised accordingly.

In May 1934, however, the Military Accountant-General reported some further charges against the War Office. These were of trifling amount, but in connection with them I pointed out that there was a number of units which had served since April 1922 outside India but in respect of which no debits had up to then been raised, and suggested that before deciding to make no further claim on the War Office the position in regard to these units should be examined. In pursuance of this suggestion, the information was passed to the Military Accountant-General and the War Office were warned of the prospect of further claims. As the result of the Military Accountant-General's further investigations additional charges were found to be outstanding, of which about Rs. 13,500 were the liability of the War Office and Rs. 18,700 of the Foreign Office. The War Office, on receipt of the warning just mentioned, had already repudiated further liability on the ground of belatedness and of the assurances they had received that no further claims would arise; and having regard to the fact that the debits raised against the War Office related mostly to service rendered as far back as 1922, the Secretary of State in Council decided that it would be useless to press the claim, which was accordingly waived.

The claim against the Foreign Office was distinguishable in certain respects from that against the War Office, and I pressed the view that there was no obstacle in the way of pursuing the claim against the former. The claim was accordingly presented and was met in the course of the year 1935-36, a credit of £1,400 11s. being included in the accounts of that year.

Premature retirement.

8. In paragraph 17 of Section II of the last Report I drew attention to the grant, under a scheme for the premature retirement of surplus officers of the Indian Army, of special terms to certain officers who could have been removed from the Service on ordinary terms by reason of inefficiency. The scheme referred to was cancelled in 1935, and from the date of its cessation a further scheme to deal with congestion in the higher and middle ranks of the Army came into operation, under which surplus officers are placed on a Special Unemployed List on special rates of pay. Under this scheme as promulgated grossly inefficient officers, though excluded from the Special Unemployed List, could be granted the terms of the cancelled scheme. Moreover, officers who, not having passed their promotion examinations, were liable to retirement under ordinary regulations, were admitted to the Special Unemployed List; and physically unfit officers were not specifically excluded. As these features infringed the principle that special terms should be granted only to officers mentally and physically fit to continue their Army careers, the scheme was amended, and as it now stands these three classes of officers are left to be dealt with under the ordinary procedure. In view, however, of the expectations created by the original provisions of the scheme, the exclusion of officers who had not passed their promotion examinations is not to operate until some months after the commencement of the scheme.

Incidence of non-effective charges resulting from premature retirements.

9. The question of the incidence as between Indian and Imperial revenues of the non-effective awards admissible under the schemes instituted in 1930 and 1931 for the premature retirement of Indian Army officers came up for consideration.

Both schemes provided for the grant of special compensatory additions to the ordinary awards admissible under Regulations.

The 1930 scheme had for its object the removal of a block in promotion due to abnormal recruitment during the war. Under the comprehensive settlement of war claims outstanding between India and the Imperial Government agreed to in 1931, it was provided that neither Government should prefer claims against the other in respect of "expenditure incurred or to be incurred in respect of the war." The Secretary of State considered that this debarred him from claiming any part of the special compensatory

elements of the awards and proposed to claim only a share, calculated on the normal basis of the elements earned, or deemed to be earned, under the ordinary regulations.

In the case of the further scheme introduced in 1931 to deal with officers who became surplus on reduction of establishment, the Secretary of State likewise proposed, in accordance with precedents, that only the ordinary elements of the awards should be shared.

The War Office accepted both proposals, and the awards are being shared accordingly.

Meanwhile the War Office raised the question of the liability of India for a share of the non-effective awards to infantry officers of the British Army prematurely retired under a War Office scheme instituted, like the Indian scheme of 1930, with the object of removing a block in promotion due to abnormal recruitment during the war. The War Office proposed that India should bear not only her normal share of the ordinary elements in the awards, but also a share of the special compensatory elements in proportion to the number of Infantry officers on the two establishments. In support of this proposal, the War Office contended that it was the intention of the settlement concerning war expenditure referred to above that neither side should put forward the fact that a charge was attributable to the war as a ground for being reimbursed or relieved from any non-effective expenditure which would in the ordinary course fall upon it, and they maintained that the expenditure in question was of that character. The Secretary of State refused to accept this view of the matter, and the War Office, who admitted that the retirements were mainly due to the war, eventually withdrew their claim.

It has been roughly estimated that acceptance of the War Office proposal would have involved a charge on Indian revenues in the aggregate of £84,000, and although its acceptance would have enabled India to claim a contribution from the War Office towards any non-effective expenditure arising out of the war that might be incurred in similar circumstances by Indian revenues, the number of British Army officers with Indian service greatly exceeds the number of Indian Army officers with service chargeable to Imperial revenues, and there is no doubt that a procedure under which in such cases the normal charges alone are shared between the two Governments is very advantageous to Indian revenues.

Claims against Federated Malay States.

10. I have been informed that, in the matter of the claims raised against the Federated Malay States, as the result of my predecessor's action reported in paragraph 9 of Section II of his Report for 1931–32, a settlement has been reached whereby arrears amounting to Rs. 3,11,078 (£23,331) have been recovered.

Payments to Imperial Government.

11. The principal annual payments from Indian revenues to Departments of the Imperial Government for services arising out of the maintenance of British troops on the Indian Establishment are dealt with in the following paragraphs.

12. War Office: Capitation Rate for Effective Services:—

The revision of the detailed calculations, the progress of which was recorded in paragraph 20 of Section II of my last Report, was completed during the current year. One of the principal differences of opinion between the India Office and the War Office related to the apportionment of the charges for Training Colleges and Schools of Instruction. The division of these charges embodied in the detailed calculations submitted to the Indian Defence Tribunal was made on the basis of a comparison of the total numbers of personnel in the Arms concerned borne on the Imperial and Indian Establishments respectively. In the light of information not previously available it appeared to me that a fairer division would result from limiting the comparison to the particular categories of such personnel as normally come under instruction in the several colleges. The War Office not only contested the fairness of the suggested method, but maintained that the India Office were estopped from claiming its application by the terms of the Tribunal's Award, and indicated that if the matter were pursued

they must press for the inclusion in the calculations of an item in respect of the cost of the initial training of the Instructional Staffs of Depôts and Schools, notwithstanding that in the calculations submitted to the Tribunal they had disclaimed the intention of making such a charge. The amount of the counterclaim was originally put at £70,000, but as a result of audit criticism was re-estimated at £42,000. As it was not certain that a recalculation of the costs of Schools, &c. on the lines advocated by the India Office would effect a reduction of greater or even equal amount, a mutual waiver was agreed to without prejudice to the validity of either claim. Other points in dispute having, after consultation with the Government of India, been adjusted, the sanction of the Secretary of State was given to the payment of a rate of £20 5*s.* per head of the average annual strength of the personnel borne on the Regimental and Extra Regimental Establishment of the British Army in India, this rate to be operative, in the absence of major variations in pay, prices, &c., for seven years from 1st April 1933.

The advances totalling £1,250,000 made in 1933–34 were adjusted to a final figure of £1,234,723 10*s.* for that year by credits of £14,000 in 1934–35 and £1,276 10*s.* in 1935–36.

The advances totalling £1,229,000 made in 1934–35 were adjusted to a final figure for that year of £1,226,765 5*s.* by a credit of £2,234 15*s.* in 1935–36.

13. War Office: for gratuities on death, discharge, &c.:—

£38,000 was advanced on this account in respect of payments during 1934–35, and £823 4*s.* 2*d.* was received in adjustment of amounts over-advanced for 1933–34, making the net charge for that year £41,176 15*s.* 10*d.*

The accounts for 1934–35 have been examined and show an expenditure of £36,509 6*s.* 6*d.* on behalf of India, leaving £1,490 13*s.* 6*d.* over-advanced for that year to be adjusted in 1935–36.

14. War Office: for unemployment insurance:—

£135,000 was advanced on account of the Indian share of payments by the War Office to the Unemployment Insurance Fund during 1934–35, and £20,592 1*s.* 5*d.* was received in repayment of amounts over-advanced for 1933–34, making the net charge for that year £69,407 18*s.* 7*d.*

The accounts for 1934-35 have been received but the examination has not yet been completed. The amount due from Indian revenues is shown as £107,141 19*s.* 3*d.*, leaving a sum of £27,858 0*s.* 9*d.* over-advanced to be adjusted in 1935–36.

The over-advances mentioned above appear to be due mainly to the difficulties of estimating the additional charges imposed on Army Votes by the Unemployment Act, 1934.

15. War Office: for marriage allowances and allotments:—

£239,798 12*s.* 8*d.* was paid in 1934–35 for marriage allowances and allotments disbursed by Army Paymasters in respect of British troops in India. £1,143 0*s.* 1*d.* was received in adjustment of amounts over-advanced in 1933–34, making the net amount expended in respect of that year £248,048 3*s.*

A general examination was made of the claims, and a test audit was carried out at certain pay offices. A number of minor errors were discovered, which have been adjusted or are in process of adjustment.

16. War Office: retired pay, pensions, &c. of British forces for service in India:—

The questions of principle referred to in paragraph 26 of Section II of the last Report (of which the most important was that relating to premature retirements described in paragraph 9 above) have been settled, and the advances for the years 1930–31 to 1933–34 have been finally adjusted.

The amount advanced in respect of the year 1934–35 is £1,174,180.

17. War Office: on account of clothing and necessaries in possession of British troops transferred to and from Indian stations:—

The advance of £2,450 referred to in paragraph 24 of Section II of last year's Report has been adjusted.

A net amount of £997 16*s.* 8*d.* was paid in respect of the period January to March 1934. An advance of £244 made to the War Office in March 1935 to meet the amount due from Indian revenues for the period April to December 1934 has since been adjusted.

18. War Office: Sea Transport:—

The advance referred to in paragraph 25 (1) of Section II of the last Report has been adjusted and a further amount of £352,500 for expenditure incurred by the Imperial Government on account of Indian trooping was advanced in 1934–35.

The principles underlying the present allocation of expenditure on the Joint Troop Service are still under discussion by an Inter-departmental Committee in the proceedings of which I have participated.

The accounts of the Joint Service maintained by the Board of Trade are audited in considerable detail in my Department, and although the examination of the claims against India for the Trooping Season 1932–33 resulted in a reduction of only about £230, the information thus acquired with regard to the working of these complex accounts has frequently proved its value in the discussion of questions of principle.

The claims relating to 1933–34 and 1934–35 are under examination in my Department.

19. Air Ministry: for Effective Services in respect of personnel of the Royal Air Force serving in India:—

The amount of £210,000 under this head is the annual contribution under the agreement mentioned in paragraph 27 of Section II of the last Report stabilising payment at this rate for a term of five years from 1st April 1933.

20. Air Ministry: Royal Air Force: Discharge Gratuities, 1933–34; Unemployment Insurance, 1933–34:—

The amounts of £1,400 and £1,873 respectively shown under these heads represent 10 per cent. of the total expenditure incurred by the Air Ministry on these services. This apportionment, based on the relative strengths of the British and Indian Establishments, has been agreed to for the period of five years commencing 1st April 1933, during which the Effective Services contribution has been stabilised, and is then to be subject to further consideration.

A test audit was carried out at the Air Ministry.

21. Air Ministry: for Non-Effective Services in respect of personnel serving in India:—

As mentioned in previous Reports the method of settlement of India's liability under this head has been under consideration for some years with special reference to the possibility and desirability of discharging it by means of a Capitation Rate. It has now been decided, in view of the heavy charges on revenue in the early years which would result from recourse at this date to a Capitation Rate system, to institute a method of adjustment on the basis of service shares of pension such as that which obtains between the India Office and the War Office in respect of British Service Army officers on the Indian Establishment, and steps are being taken to inaugurate the system with the least possible delay.

This decision was taken after the close of the year 1934–35, and in respect of that year a further advance of £35,250 was made to the Air Ministry.

E. L. BALL,
Auditor.

INDIA AUDIT OFFICE,
10th March 1936.

REPORTS of the AUDITOR OF INDIAN HOME ACCOUNTS upon the ACCOUNTS OF THE SECRETARY OF STATE IN COUNCIL OF INDIA, from 1st April 1934 to 31st March 1935, on account of the PROVINCIAL GOVERNMENTS.

MADRAS.

APPROPRIATION AUDIT.

1. The form of the account for 1934–35 conforms in essentials to that recently prescribed by the Auditor-General for the Indian Accounts.

2. For the year 1934–35 provision for Voted expenditure by the Secretary of State on behalf of the Government of Madras was included in a single composite grant (No. XXXVII) for Home expenditure.

3. Under Voted the difference between the original grant and expenditure under the individual subheads was in some cases relatively high. In the aggregate, however, there was a saving of only £26, i.e. less than 1 per cent. out of the Budget allotment of £2,940.

E. L. BALL,
Auditor.

India Audit Office,
23rd January 1936.

BOMBAY.

APPROPRIATION AUDIT.

1. The form of the account for 1934–35 conforms in essentials to that recently prescribed by the Auditor-General for the Indian Accounts.

2. For the year 1934–35 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bombay was included in a single composite grant (No. 35) for Home expenditure.

3. Under Voted the saving of £163 out of the provision of £1,352, which included a supplementary grant of £152, was mainly attributable to a saving of £143 out of the final allotment of £360 under "Administration of Justice (reserved)—Sundry items."

E. L. BALL,
Auditor.

India Audit Office,
23rd January 1936.

BENGAL.

APPROPRIATION AUDIT.

1. The form of the account for 1934–35 conforms in essentials to that recently prescribed by the Auditor-General for the Indian Accounts.

2. For the year 1934–35 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bengal was included in a single composite grant (No. 31) for Home expenditure.

3. Under Voted there was an excess of £1,020 over the Budget provision of £4,548 allotted to the Secretary of State. Savings to the extent of £413 existed in the High Commissioner's portion of the grant, leaving an excess of £607 over the sterling equivalent of the whole grant which should be regularised. The excess is the net result of various excesses and savings distributed over the detailed subheads, e.g. :—

Head of Service	Grant	Expenditure	
	£	£	£
Land Revenue (reserved)—Law charges in connection with Appeals from India -	1,830	2,128	excess 298
Administration of Justice (reserved)—Sundry Items - - - -	150	1,447	excess 1,297
Medical (transferred)—Leave Salaries -	501	Nil	saving 501

E. L. BALL,
Auditor.

India Audit Office,
23rd January 1936.

UNITED PROVINCES OF AGRA AND OUDH.

Appropriation Audit.

1. The form of the account for 1934–35 conforms in essentials to that recently prescribed by the Auditor-General for the Indian Accounts.

2. For the year 1934–35 provision for Voted expenditure by the Secretary of State on behalf of the United Provinces of Agra and Oudh was included in a single composite grant (No. 16) for Home expenditure.

3. Under Voted there was an aggregate saving of £332 out of the provision of £3,900 which included a supplementary grant of £180. The largest individual variation occurred under "Land Revenue (reserved)—Law charges in connection with Appeals from India," where there was a saving of £197 out of the final grant of £1,410.

E. L. BALL,
Auditor.

India Audit Office,
23rd January 1936.

BURMA.

Appropriation Audit.

1. The form of the account for 1934–35 conforms in essentials to that recently prescribed by the Auditor-General for the Indian Accounts.

2. For the year 1934–35 provision for Voted expenditure by the Secretary of State on behalf of the Government of Burma was included under one subhead only in each of two of the four Departmental Grants voted by the Legislative Council. Expenditure was incurred, however, under a second subhead in each Part with the result that there was a net saving of £56 in Part A and an excess of £122 in Part B, the latter being covered by reappropriation from the Indian portion of the Grant.

E. L. BALL,
Auditor.

India Audit Office,
23rd January 1936.

BIHAR AND ORISSA.

Appropriation Audit.

1. The form of the account for 1934–35 conforms in essentials to that recently prescribed by the Auditor-General for the Indian Accounts.

2. For the year 1934–35 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bihar and Orissa was included in a single composite grant (No. 15) for Home expenditure.

3. Under Voted there was an aggregate saving of £507 out of the Budget provision of £1,830. The largest individual saving occurred under "Land Revenue (reserved)—Law charges in connection with Appeals from India," where there was a saving of £388 out of the allotment of £1,290.

E. L. BALL,
Auditor.

India Audit Office,
23rd January 1936.

CENTRAL PROVINCES AND BERAR.

Appropriation Audit.

1. The form of the account for 1934–35 conforms in essentials to that recently prescribed by the Auditor-General for the Indian Accounts.

2. For the year 1934–35 provision for Voted expenditure by the Secretary of State on behalf of the Government of the Central Provinces and Bihar was included in a single composite grant (No. 31) for Home expenditure.

3. Under Voted there was a net excess of £47 over the Budget provision of £810, mainly attributable to the expenditure of £81 under "Administration of Justice (reserved)—Law charges in connection with appeals," for which no allotment existed. This excess was covered by the reappropriation of £75 from the High Commissioner's portion of the grant.

E. L. BALL,
Auditor.

India Audit Office,
23rd January 1936.

No. 4.

ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India on account of the Central Government of India, from 1st April 1935 to 31st March 1936.

*No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the from 1st April 1935

RECEIPTS.

REVENUE.

RAILWAY REVENUE ACCOUNT:		
SUBSIDIZED COMPANIES:	£	£
Rohilkund and Kumaon Railway: Government share of Surplus Profits - -	10,468	
MISCELLANEOUS:		
Bengal-Nagpur Railway: Dividends on Government holding - - - -	189	
		10,657
INTEREST:		
Interest realised from investment of Cash Balance, &c. - - - - - -	201,521	
Interest, &c., on Gold Standard Reserve holding - - - - - - -	53,980	
Interest, &c., on Silver Redemption Reserve holding - - - - - -	140,530	
		396,031
Carried forward - - - - - - - -		406,688

* This is an account subject to audit, and to the final adjustment of the accounts of Sub-Accountants

Secretary of State in Council of India on account of the Central Government of India, to 31st March 1936.

DISBURSEMENTS.

EXPENDITURE.

	£
CUSTOMS:	
Sundry items	361
TAXES ON INCOME:	
Sundry items	3,922
STAMPS:	
Leave salaries	190
FOREST:	
Sundry items	25

	Interest on Debt. £	Management. £	£
RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS—INTEREST ON DEBT, &c.:			
Bombay Baroda and Central India Railway	385,084	3,767	
Burma Railways	37,500	375	
East Indian Railway	1,682,269	7,425	
Eastern Bengal Railway (including Bengal Central Railway)	125,871	356	
Great Indian Peninsula Railway	965,176	2,840	
Indian Midland Railway	18,365	157	
Madras Railway	362,194	268	
Oude and Rohilkund Railway	316,133	3,188	
Scinde Punjab and Delhi Railway	367,148	779	
South Indian Railway	146,635	1,418	
Interest at 3·3252 per cent. on £55,720,115 taken as Capital Outlay in this Country to 31st March 1917 on State Railways and at 5·363774 per cent. on £39,274,588 taken as Capital Outlay in this Country from 1st April 1917 to 31st March 1936	3,959,405	—	
	8,365,780	20,573	8,386,353
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Assam-Bengal Railway		57,927	
Bengal-Nagpur Railway		239,697	
Tirhoot Railway (Bengal and North Western Railway)		76,250	
" " " " (Sinking Fund)		4,076	
Bombay Baroda and Central India Railway		94,998	
Madras and Southern Mahratta Railway		280,025	
South Indian Railway		139,580	
			892,553
STATE RAILWAYS—WORKING EXPENSES:			
Sundry items			677
PAYMENTS TO WORKED LINES:			
Rental paid to South Behar Railway Company			30,000
MISCELLANEOUS RAILWAY EXPENDITURE			
Sundry items			15,508
			9,325,091
POSTS AND TELEGRAPHS: REVENUE ACCOUNT:			
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:			
Payments to His Majesty's Treasury for Mail Service			28,000
INTEREST ON DEBT:			
TOTAL INTEREST ON LOANS CONTRACTED IN ENGLAND AND ON LIABILITIES OF RAILWAY COMPANIES TAKEN OVER ON PURCHASE			14,016,812
Deduct:—Chargeable to—			
State Railways—Interest on Debt			*−8,365,780*
			5,651,032
DIFFERENCE between par value and cost price of Stock and Bonds purchased for cancellation			119,126
MANAGEMENT OF DEBT, Underwriting charges, &c.			252,069
Deduct:			
Chargeable to State Railways:			
Management charges on Railway Specific Debt			*−20,573*
MISCELLANEOUS			13,366
			6,015,020
Carried forward			15,372,609

ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1935 to

RECEIPTS—*continued.*

Revenue—*continued.*

	£
Brought forward	406,688
POLICE:	
Contribution by Imperial Government to cost of Aden Police	8,000
MEDICAL:	
Contribution by Imperial Government to cost of Aden Civil Hospital	1,875
MISCELLANEOUS DEPARTMENTS:	
Miscellaneous receipts	24
CURRENCY:	
Interest on Paper Currency Reserve Investments	1,589
MINT:	
Miscellaneous receipts	27
CIVIL WORKS:	
Miscellaneous Receipts	565

	£	£
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Dividends on Securities of Widows' Funds of the Home Establishment of the East India Company, and subscriptions in respect of the India Office Provident Fund	2,303	
Subscriptions in respect of the Indian Military Funds, &c.	288	
Subscriptions, &c., towards Indian Civil Service Family Pensions	4,539	
		7,130
STATIONERY AND PRINTING:		
Miscellaneous Receipts		8
MISCELLANEOUS:		
Miscellaneous Receipts in aid of India Office	2,517	
Miscellaneous Home Receipts	55	
Receipt on account of Diplomatic and Consular Service	15,278	
Divisible Expenditure at Aden	4,691	
		22,541
Carried forward		448,447

of State in Council of India on account of the Central Government of India, 31st March 1936—*cont.*

DISBURSEMENTS—*continued.*

Expenditure—*continued.*

	£	£	£
Brought forward			15,372,609
INTEREST ON OTHER OBLIGATIONS:			
Bengal and North-Western Railway 5 per cent. Debenture Stock Discount Sinking Fund			887
GENERAL ADMINISTRATION:			
Home Establishment, &c.	224,188		
Less: Contribution by His Majesty's Treasury	*—103,923*		
		120,265	
Administration in India:			
Miscellaneous expenditure		10,870	
			131,135
AUDIT:			
Home Establishment		15,894	
Less: Contribution by His Majesty's Treasury		*—3,206*	
Portion charged to High Commissioner		*—7,000*	
			5,688
JUSTICE:			
Sundry items			971
JAILS:			
Sundry items			831
POLICE:			
Sundry items			193
PORTS AND PILOTAGE:			
Leave salaries			280
ECCLESIASTICAL:			
Sundry items			40
POLITICAL:			
Sundry items			27,549
WATCH AND WARD:			
Leave salaries			1,324
SCIENTIFIC DEPARTMENTS:			
Sundry items			3,863
MEDICAL:			
Sundry items			162
PUBLIC HEALTH:			
Sundry items			3,421
AVIATION:			
Sundry items			1,326
MISCELLANEOUS DEPARTMENTS:			
Sundry items			3,442
MINT:			
Sundry items			15
CIVIL WORKS:			
Sundry items			527
TERRITORIAL AND POLITICAL PENSIONS:			
Members of the Family of the late Maharajah Duleep Singh		7,500	
Members of the Bengal Nizamut Family		661	
			8,161
SUPERANNUATION ALLOWANCES AND PENSIONS:			
General		148,189	
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund		220,434	
			368,623
STATIONERY AND PRINTING:			
Stationery, Printing, and Bookbinding for the India Office, &c.		8,987	
Less: Contribution by His Majesty's Treasury		*—3,496*	
			5,491
MISCELLANEOUS:			
Contribution towards expenses of the League of Nations		111,081	
Miscellaneous expenditure		31,720	
			142,801
Carried forward			16,079,339

ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1935 to

RECEIPTS—*continued.*

Revenue—*continued.*

		£
	Brought forward - -	448,447
DEFENCE SERVICES—EFFECTIVE:		
ARMY:	£	
Grant by the Imperial Government in aid of military expenditure from Indian Revenues -	1,500,000	
Consolidated Clothing Allowances - - - - - - - - -	597	
Amount received from the Imperial Government on account of Indian Regiments lent for service in the Colonies - - - - -	31,976	
Miscellaneous Receipts: Fighting Services - - - - - - -	40,675	
Clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment - - - - - - - -	15,306	
Receipts in connection with Transport of Troops and Concession Passages - - -	9,343	
Other receipts: Effective - - - - - - - - -	7,966	
		1,605,863
MILITARY ENGINEER SERVICES: Miscellaneous - - - - - - - - - - - - - -		8
ROYAL AIR FORCE: Miscellaneous - - - - - - - - - - - - - -		4,438
ROYAL INDIAN NAVY: Miscellaneous - - - - - - - - - - - - - -		296
DEFENCE SERVICES—NON-EFFECTIVE:		
ARMY:		
Contribution by the Imperial Government in respect of pensionary charges of Indian troops, &c. - - - - - - - - - - - -	244,319	
Subscriptions towards Indian Military Service Family Pensions - - - -	49,747	
Miscellaneous: Non-Effective - - - - - - - - -	12,951	
		307,017
ROYAL INDIAN NAVY: Miscellaneous - - - - - - - - - - - - - -		536
EXTRAORDINARY RECEIPTS: Reparations - - - - - - - - - - - - - -		172
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward) -		2,366,777

of State in Council of India on account of the Central Government of India, 31st March 1936—*cont.*

DISBURSEMENTS—*continued.*

Expenditure—*continued.*

	£
Brought forward	16,079,339

DEFENCE SERVICES—EFFECTIVE:

	£	£
ARMY:		
Payments to War Office for British Troops serving in India	1,190,000	
Discharge Gratuity and Deferred Pay of British Troops	37,166	
Pay and Allowances of British Soldiers attending Vocational Courses	15,545	
Furlough Allowances of British Troops serving in India	144,658	
Furlough Allowances: Indian Army: Regimental	223,072	
Unemployment Insurance: Army	127,000	
National Health Insurance: Army	37,871	
Contributory Pensions Act, 1925	119,888	
Marriage Allowances and Allotments: British Troops	239,568	
" " " Indian Army	40,693	
Pay of Second Lieutenants on appointment	13,766	
Consolidated Clothing Allowances	423	
Miscellaneous Charges: Fighting Units	614	
Educational and Instructional: Furlough Allowances and miscellaneous expenditure	37,318	
Indian Army Service Corps: Furlough Allowances and miscellaneous expenditure	72,269	
Remount Depots: Furlough Allowances and miscellaneous expenditure	2,633	
Medical Services: Furlough Allowances and miscellaneous expenditure	102,105	
Veterinary: Furlough Allowances and miscellaneous expenditure	3,461	
Arsenals: Furlough Allowances and miscellaneous expenditure	32,482	
Miscellaneous Administrative Services	7,034	
Manufacturing Establishments: Miscellaneous expenditure	6,910	
Staff: Furlough Allowances and miscellaneous expenditure	78,042	
Stores taken to India with troops: Clothing	7,988	
" " " Ordnance	9,090	
Special Services	15,000	
Unemployed Pay of Surplus Officers	19,905	
Contribution towards Aden expenditure	150,000	
Sea Transport and Concession Passages and Land Transport	480,114	
Miscellaneous	3,772	
		3,218,387
MILITARY ENGINEER SERVICES:		
Furlough Pay of Royal Engineer personnel		24,663
ROYAL AIR FORCE:		
Air Ministry for Troops serving in India	210,000	
Discharge Gratuities	1,332	
Furlough Allowances	8,877	
Educational and Instructional Charges	4,067	
National Health Insurance	1,272	
Unemployment Insurance	2,322	
Contributory Pensions Act, 1925	4,041	
Marriage Allowances and Allotments	74,077	
Stores taken to India with Airmen	642	
Consolidated Clothing Allowances	867	
Cost of Sea Transport	24,599	
Miscellaneous	121	
		332,217
ROYAL INDIAN NAVY:		
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	100,217	
Furlough Pay	14,271	
Sundry items	7,655	
		122,143

DEFENCE SERVICES—NON-EFFECTIVE:

ARMY:		
Payments to War Office for Retired Pay, &c., of British Forces for service in India	1,165,455	
Pensions and Gratuities to Europeans and their families	2,114,362	
Pensions and Gratuities to Indians and their families	1,198	
Indian Military Service Family Pensions	320,214	
Miscellaneous	7,240	
		3,308,469
ROYAL AIR FORCE:		
Air Ministry for personnel serving in India (Non-Effective Charge)		37,251
ROYAL INDIAN NAVY:		
Retired Pay and Miscellaneous Pensions		51,133
		7,394,263

TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward) 23,473,602

ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1935 to

RECEIPTS—*continued.*

	£
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (brought forward) -	2,366,777

DEBT.

PERMANENT DEBT INCURRED:		
India 3 per cent. Stock (1949–52) issued during the year - - - - -		10,000,000
UNFUNDED DEBT:	£	
Subscriptions to the Indian Military Widows' and Orphans' Fund - - - -	9,825	
Subscriptions to the Superior Services (India) Family Pension Fund - - - -	6,675	
		16,500

DEPOSITS AND ADVANCES.

GOLD STANDARD RESERVE:	£		
Dividends on investments - - - - - - - -	62,500		
Value of Bullion and Securities disposed of - - - - -	39,989,343		
		40,051,843	
PAPER CURRENCY RESERVE:			
Cost of Securities disposed of - - - - - - - -		13,706,660	
SILVER REDEMPTION RESERVE:			
Transfer from Gold Standard Reserve - - - - - -	7,500,000		
Dividends on investments, &c. - - - - - - -	140,529		
		7,640,529	
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:			
Repayment by the Imperial Government in respect of Miscellaneous expenditure -		1,675	
ADVANCES REPAYABLE:			
Expenditure consequent on disturbances in Persia - - - - - -		17,938	
SUSPENSE ACCOUNTS:			
Bengal and North-Western Railway 5 per cent. Debenture Stock Discount -	4,962		
Discount involved in the issue of loans - - - - - -	375,254		
Miscellaneous - - - - - - - -	9,600		
Purchase of India Stock and Bonds - - - - - -	6,732,060		
		7,121,876	
MISCELLANEOUS DEPOSITS:			
Income Tax - - - - - - - - -	772,383		
Madras and Southern Mahratta Railway (Mysore Railway): Interest on Debenture Stock - - - - - - - - -	48,000		
Mysore Debenture Stock Sinking Fund: Investment Account - - -	64,355		
Miscellaneous - - - - - - - - -	285,576		
		1,170,314	
			69,710,835
Carried forward - - -			82,094,112

of State in Council of India on account of the Central Government of India, 31st March 1936—*cont.*

DISBURSEMENTS—*continued.*

	£
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward)	23,473,602

EXPENDITURE NOT CHARGED TO REVENUE.

CAPITAL OUTLAY ON RAILWAYS:		
STATE RAILWAYS WORKED BY COMPANIES: Stores, Establishment charges, &c. (Net):	£	
Assam-Bengal Railway	83,159	
Bombay, Baroda and Central India Railway	287,209	
Bengal-Nagpur Railway	241,336	
Madras and Southern Mahratta Railway	221,566	
Rohilkhund and Kumaon Railway	26,455	
South Indian Railway	171,083	
Bengal and North-Western Railway	108,271	
		1,139,079

DEBT.

PERMANENT DEBT:	£		
ANNUITIES IN PURCHASE OF RAILWAYS (CAPITAL PORTION):			
East Indian Railway	529,752		
Eastern Bengal Railway	49,388		
Great Indian Peninsula Railway	868,648		
Madras Railway	233,039		
Scinde Punjab and Delhi Railway	151,012		
		1,831,839	
INDIA 5½ PER CENT. STOCK (1932) DISCHARGED		50	
INDIA 6 PER CENT. BONDS (1935–37) DISCHARGED		11,951,500	
EAST INDIAN RAILWAY 4½ PER CENT. DEBENTURE STOCK DISCHARGED		3,497,299	
INDIA 5 PER CENT. STOCK (1942–47), purchased with the State Railways Sinking Funds		174,110	
			17,454,798
UNFUNDED DEBT:			
Indian Military Widows' and Orphans' Fund		7,348	
Superior Services (India) Family Pension Fund		11,731	
			19,079

DEPOSITS AND ADVANCES.

GOLD STANDARD RESERVE:	£		
Interest credited to Revenue	53,980		
Transfer to Silver Redemption Reserve	32,500,000		
Transfer to Reserve Bank	7,500,000		
		40,053,980	
PAPER CURRENCY RESERVE: Transfer to Reserve Bank		13,706,660	
SILVER REDEMPTION RESERVE:			
Investments in British Government Securities	7,499,923		
Interest credited to Revenue	140,529		
		7,640,452	
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:			
Miscellaneous expenditure recoverable from the Imperial Government		2,139	
SUSPENSE ACCOUNTS:			
Purchase of India Stock and Bonds	13,974		
Discount involved in the issue of loans	200,000		
Miscellaneous	95,319		
		309,293	
MISCELLANEOUS DEPOSITS:			
Income Tax	773,597		
Madras and Southern Mahratta Railway (Mysore Railway): Interest on Debenture Stock	48,000		
Mysore Debenture Stock Sinking Fund	64,355		
Miscellaneous	284,566		
		1,170,518	
			62,883,042
Carried forward			104,969,600

ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1935 to

RECEIPTS—*continued.*

	£
Brought forward	82,094,112

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

	£	£
War Office:		
Repayments in respect of		
Additional Indian troops at Hong Kong	1,138	
Payments in India on Form 1706	15,790	
Remittances of Asiatic Artillery, &c.	24,628	
Pensions issued in India	31,720	
Troops sent to Abyssinia, Aden and the Sudan	12,000	
		85,276
Admiralty:		
Repayments in respect of		
Advances in India on account of Naval Services	156,852	
Pensions issued in India	733	
		157,585
Air Ministry:		
Repayments in respect of		
Funds supplied to R.A.F., Iraq	113,700	
Payments on Form 1706	4,970	
Funds for Command Accountant, R.A.F., Aden	232,125	
		350,795
Board of Trade:		
Repayments in respect of		
Lighthouses in the Red Sea	4,114	
Balances on Indian Shipping Masters' Accounts	1,094	
Transports	15,169	
		20,377
Other Imperial Government Departments:		
Repayments in respect of		
Postal and Money Order transactions with Colonial Administrations	372,408	
Pensions, &c., issued in India on behalf of H.M. Paymaster-General	7,570	
Bills drawn in India on account of Emigration of Coolies and African Protectorates	32,326	
Political Expenditure at Aden recoverable from Colonial Office	10,619	
Opium shipped to Hong Kong, the Straits Settlements, &c.	76,295	
Payments in India chargeable to Ministry of Pensions	31,029	
Miscellaneous	156,147	
		686,394
Other Remittance Transactions:		
Sale of Silver	1,541,636	
Miscellaneous	41,134	
		2,883,197
Transfers of Cash Balances:		
Remittances through the Reserve Bank		22,000,000
TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT		106,977,309

RECEIPTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS:

Madras	61	
Bengal	4	
United Provinces	884	
Burma	451	
		1,400
		106,978,709
BALANCE, 1ST APRIL 1935 (Including Gold Standard Reserve, £2,137)		15,720,023
		£122,698,732

INDIA OFFICE,
May 1936.

of State in Council of India on account of the Central Government of India, 31st March 1936—*cont.*

DISBURSEMENTS—*continued.*

		£
Brought forward		104,969,600

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

War Office:			
Payments in England on I.A.F. 602	47,097		
Effects of deceased Officers and Men of the British Army	4,987		
		52,084	
Air Ministry:			
Payments in England on I.A.F. 602		3,071	
Board of Trade:			
Basses and Minicoy Light Vessel Dues		715	
Sundry Departments and Dominion Governments:			
Postal and Money Order Transactions with the United Kingdom	234,000		
Miscellaneous	57,490		
		291,490	
Other Remittance Transactions:			
Commutations of Military and Marine Retired Pay	108,319		
Remittances by British Troops for deposit in the Post Office Savings Bank	103,667		
Rohilkund and Kumaon Railway Company: Interest on new 4 per cent. Debenture Stock allocated to State Works, &c.	20,482		
Telegraphic Transfers drawn by H.M. Minister at Tehran	29,500		
Miscellaneous	100,429		
		362,397	
			709,757
Transfers of Cash Balances:			
Remittances through the Reserve Bank			10,835,774
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER			5,466,539
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT			121,981,670

DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS:

Madras	17,634	
Bombay	26,765	
Bengal	23,053	
United Provinces of Agra and Oudh	17,455	
Punjab	21,792	
Burma	44,657	
Bihar and Orissa	11,311	
Central Provinces and Berar	8,107	
Assam	10,020	
Coorg	110	
North-West Frontier Province	3,814	
		184,718
TOTAL DISBURSEMENTS		122,166,388
BALANCE, 31ST MARCH 1936 (including Gold Standard Reserve, Nil)		532,344
		£122,698,732

SIDNEY TURNER, *Accountant-General.*

No. 4a.—ESTIMATED ACCOUNT of the RECEIPTS AND DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the PROVINCIAL GOVERNMENTS, from 1st April 1935 to 31st March 1936.

	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	North-West Frontier Province.	Totals.
RECEIPTS.	£	£	£	£	£	£	£	£	£	£	£	£
LAND REVENUE	—	—	—	881	—	—	—	—	—	—	—	881
ADMINISTRATION OF JUSTICE	3	—	4	3	—	—	—	—	—	—	—	10
POLICE	—	—	—	—	—	440	—	—	—	—	—	440
SUPERANNUATION	—	—	—	—	—	11	—	—	—	—	—	11
MISCELLANEOUS	58	—	—	—	—	—	—	—	—	—	—	58
TOTALS	61	—	4	884	—	451	—	—	—	—	—	1,400
DISBURSEMENTS.												
LAND REVENUE	144	99	32	—	—	—	1,381	—	—	—	—	1,656
IRRIGATION	—	—	—	—	—	—	—	—	—	—	1,045	1,045
GENERAL ADMINISTRATION	910	1,536	1,015	922	1,041	3,601	2,207	925	1,219	—	—	13,376
ADMINISTRATION OF JUSTICE	649	994	1,109	474	407	558	115	42	—	37	175	4,560
JAILS AND CONVICT SETTLEMENTS	246	135	79	135	135	538	—	—	—	—	660	1,928
POLICE	30	60	60	60	60	6,440	60	30	578	—	—	7,378
PORTS AND PILOTAGE	—	—	91	—	—	—	—	—	—	—	—	91
SCIENTIFIC	212	—	—	—	—	—	—	—	—	—	—	212
MEDICAL	643	194	—	937	489	843	—	275	755	—	—	4,136
SUPERANNUATION	14,800	23,747	20,667	14,927	19,660	32,442	7,548	6,835	7,468	73	1,623	149,790
MISCELLANEOUS	—	—	—	—	—	235	—	—	—	—	—	235
TOTALS (REVENUE)	17,634	26,765	23,053	17,455	21,792	44,657	11,311	8,107	10,020	110	3,503	184,407
CAPITAL OUTLAY ON IRRIGATION WORKS	—	—	—	—	—	—	—	—	—	—	311	311
TOTAL DISBURSEMENTS	17,634	26,765	23,053	17,455	21,792	44,657	11,311	8,107	10,020	110	3,814	184,718

No. 5.

ACCOUNT

showing the

TOTAL AMOUNT OF INDIAN DEBT RAISED IN ENGLAND,

including the capital liability in course of discharge by means of Railway Annuities, and the Annual Interest thereon on the 31st March 1935; the Debt and Interest created in the Year ended the 31st March 1936; the Debt and Interest reduced in that Year; and the Total Amount of Debt, and the Annual Interest thereon, on the 31st March 1936; together with the Cost of Management paid in the Year.

No. 5.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, and the Annual Interest thereon on the 31st March 1935; the Debt and Interest that Year; and the Total Amount of Debt, and the Annual Interest thereon,

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt.
TOTAL DEBT ON 31ST MARCH 1935:—			
DEBT BEARING INTEREST.			
Permanent Debt:	£ s. d.		£ s. d.
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
India 3 per Cent. Stock	77,024,185 4 8	3	2,310,725 11 2
India 3½ per Cent. Stock	88,667,884 8 10	3½	3,103,375 19 1
India 3½ per Cent. Stock, 1954–59	10,000,000 0 0	3½	350,000 0 0
India 4 per Cent. Stock, 1948–53	12,000,000 0 0	4	480,000 0 0
India 4½ per Cent. Stock, 1950–55	39,852,418 9 0	4½	1,793,358 16 7
India 4½ per Cent. Stock, 1958–68	17,500,000 0 0	4½	787,500 0 0
India 5 per Cent. Stock, 1942–47	9,824,579 16 4	5	491,229 0 0
India 5½ per Cent. Stock, 1936–38	16,858,058 16 2	5½	927,193 4 9
India 6 per Cent. Bonds, 1935–37	11,952,500 0 0	6	717,150 0 0
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935–55	3,500,000 0 0	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	3½	122,500 0 0
Burma Railway 3 per Cent. Debenture Stock	1,250,000 0 0	3	37,500 0 0
TOTAL Permanent Debt, and Annual Interest thereon, on 31st March 1935	323,380,379 1 10		12,257,266 2 6
Railway Annuities:			
East Indian Railway: Annuity terminating in 1953	14,447,661 16 4	4·2994	621,169 10 4
Eastern Bengal Railway: Annuity terminating in 1957	1,764,499 1 0	3·85	67,933 17 4
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	5,798,154 14 5	3·825	221,779 8 2
Great Indian Peninsula Railway: Annuity terminating in 1948	14,246,094 9 6	2·85	406,013 13 10
Madras Railway: Annuity terminating in 1956	7,327,278 6 3	3·5125	257,370 12 8
TOTAL Capital Liability in course of Discharge, and Annual Interest thereon, on 31st March 1935	43,583,688 7 6		1,574,267 2 4
TOTAL Debt bearing Interest, and Annual Interest thereon, on 31st March 1935	366,964,067 9 4		13,831,533 4 10
DEBT NOT BEARING INTEREST.			
India 5½ per Cent. Stock, 1932	1,997 14 5		—
India 6 per Cent. Bonds, 1932	450 0 0		—
India 6 per Cent. Bonds, June 1933	100 0 0		—
	2,547 14 5		—
DEBT CREATED IN THE YEAR 1935-36:—			
DEBT BEARING INTEREST.			
Permanent Debt:			
India 3 per Cent. Stock, 1949–52	10,000,000 0 0	3	300,000 0 0
DEBT NOT BEARING INTEREST.			
India 6 per Cent. Bonds, October 1935	1,000 0 0	—	—
East India Railway 4½ per Cent. Debenture Stock, June 1935	2,700 10 6	—	—
£	376,970,315 14 3		14,131,533 4 10
LIABILITY FOR BRITISH WAR LOAN TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.	£ s. d.	£ s. d.		£ s. d.
Outstanding on the 1st April 1917	100,000,000 0 0			
Less, reductions to 31st March 1935	83,278,996 17 7			
Outstanding on the 1st April 1935		16,721,003 2 5	—	—†
£		16,721,003 2 5		—

† Payment of interest suspended from 1st July 1931.

including the capital liability in course of discharge by means of Railway Annuities, created in the Year ended the 31st March 1936; the Debt and Interest reduced in on the 31st March 1936; together with the Cost of Management paid in the Year.

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt.
DEBT REDUCED IN THE YEAR 1935-36:—			
DEBT BEARING INTEREST.	£ s. d.		£ s. d.
Permanent Debt:			
India 6 per Cent. Bonds, 1935-37, redeemed	11,952,500 0 0	6	717,150 0 0
Purchased with the Sinking Funds created pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2 (*a*):—			
India 5 per Cent. Stock, 1942-47	174,109 15 8	5	8,705 9 9
East Indian Railway 4½ per Cent. Debenture Stock, 1935-55	3,500,000 0 0	4½	157,500 0 0
TOTAL Permanent Debt, and Annual Interest thereon, reduced in the year ended 31st March 1936	15,626,609 15 8		883,355 9 9
Railway Annuities:			
East Indian Railway: Annuity terminating in 1953	529,751 19 6	4·2994	22,776 8 2
Eastern Bengal Railway: Annuity terminating in 1957	49,387 13 9	3·85	1,901 8 6
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	151,012 2 10	3·825	5,776 4 2
Great Indian Peninsula Railway: Annuity terminating in 1948	868,647 13 4	2·85	24,756 7 10
Madras Railway: Annuity terminating in 1956	233,039 4 3	3·5125	8,185 10 0
TOTAL Capital Liability, and Annual Interest thereon, reduced during the year ended 31st March 1936	1,831,838 13 8		63,395 18 8
TOTAL Debt, and Annual Interest thereon, reduced during the year ended 31st March 1936	17,458,448 9 4		946,751 8 5
DEBT NOT BEARING INTEREST.			
India 5½ per Cent. Stock, 1932	50 0 0	—	—
TOTAL DEBT ON 31ST MARCH 1936*:—			
DEBT BEARING INTEREST.			
Permanent Debt:			
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
India 3 per Cent. Stock	77,024,185 4 8	3	2,310,725 11 2
India 3 per Cent. Stock, 1949-52	10,000,000 0 0	3	300,000 0 0
India 3½ per Cent. Stock	88,667,884 8 10	3½	3,103,375 19 1
India 3½ per Cent. Stock, 1954-59	10,000,000 0 0	3½	350,000 0 0
India 4 per Cent. Stock, 1948-53	12,000,000 0 0	4	480,000 0 0
India 4½ per Cent. Stock, 1950-55	39,852,418 9 0	4½	1,793,358 16 7
India 4½ per Cent. Stock, 1958-68	17,500,000 0 0	4½	787,500 0 0
India 5 per Cent. Stock, 1942-47	9,650,470 0 8	5	482,523 10 3
India 5½ per Cent. Stock, 1936-38	16,858,058 16 2	5½	927,193 4 9
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	3½	245,000 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	3½	122,500 0 0
Burma Railway 3 per Cent. Debenture Stock	1,250,000 0 0	3	37,500 0 0
TOTAL Permanent Debt bearing Interest, and Annual Interest thereon, on 31st March 1936	317,753,769 6 2		11,673,910 12 9
Railway Annuities:			
East Indian Railway: Annuity terminating in 1953	13,917,909 16 10	4·2994	598,393 2 2
Eastern Bengal Railway: Annuity terminating in 1957	1,715,111 7 3	3·85	66,032 8 10
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	5,647,142 11 7	3·825	216,003 4 0
Great Indian Peninsula Railway: Annuity terminating in 1948	13,377,446 16 2	2·85	381,257 6 0
Madras Railway: Annuity terminating in 1956	7,094,239 2 0	3·5125	249,185 2 8
TOTAL Capital Liability in course of discharge, and Annual Interest thereon, on 31st March 1936	41,751,849 13 10		1,510,871 3 8
TOTAL Debt bearing Interest, and Annual Interest thereon, on 31st March 1936	359,505,619 0 0		13,184,781 16 5
DEBT NOT BEARING INTEREST.			
India 5½ per Cent. Stock, 1932	1,947 14 5		—
India 6 per Cent. Bonds, 1932	450 0 0		—
India 6 per Cent. Bonds, June 1933	100 0 0		—
India 6 per Cent. Bonds, October 1935	1,000 0 0		—
East Indian Railway 4½ per Cent. Debenture Stock, June 1935	2,700 10 6		—
* For Analysis, *see* overleaf. £	376,970,315 14 3		14,131,533 4 10
LIABILITY FOR BRITISH WAR LOAN TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.	£ s. d.		£ s. d.
Reduction during 1935-36	—	—	—
Outstanding on the 31st March 1936	16,721,003 2 5	—	—
£	16,721,003 2 5		—

No. 5.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, including the capital liability in course of discharge by means of Railway Annuities, and the Annual Interest thereon—*continued*.

ANALYSIS of the Amount of INDIAN DEBT raised in *England*, including the capital liability in course of discharge by the Payment of Railway Annuities, and the Annual Interest thereon, on 31st March 1936.

	Capital of Debt.		Rate per Cent.	Annual Interest on Debt.
	£ s. d.	£ s. d.		£ s. d.
Debt, exclusive of that incurred for Railways shown below:				
India 2½ per Cent. Stock	11,067,339 12 0	- - -	2½	276,683 9 9
India 3 per Cent. Stock	25,768,003 16 9	- - -	3	773,040 2 3
India 3 per Cent. Stock, 1949–52	1,000,000 0 0	- - -	3	30,000 0 0
India 3½ per Cent. Stock	47,993,573 13 7	- - -	3½	1,679,775 1 7
India 3½ per Cent. Stock, 1954–59	4,000,000 0 0	- - -	3½	140,000 0 0
India 4 per Cent. Stock, 1948–53	2,000,000 0 0	- - -	4	80,000 0 0
India 4½ per Cent. Stock, 1950–55	9,467,539 19 11	- - -	4½	426,039 6 0
India 5 per Cent. Stock, 1942–47	1,000,000 0 0	- - -	5	50,000 0 0
India 5½ per Cent. Stock, 1936–38	*–5 3 8*	- - -	5½	*–0 5 8*
Debt incurred for Railway purposes:		102,296,451 18 7	–	3,455,537 13 11
Debt bearing interest—				
India 2½ per Cent. Stock	472,646 14 10	- - -	2½	11,816 3 5
India 3 per Cent. Stock	51,256,181 7 11	- - -	3	1,537,685 8 11
India 3 per Cent. Stock, 1949–52	9,000,000 0 0	- - -	3	270,000 0 0
India 3½ per Cent. Stock	40,674,310 15 3	- - -	3½	1,423,600 17 6
India 3½ per Cent. Stock, 1954–59	6,000,000 0 0	- - -	3½	210,000 0 0
India 4 per Cent. Stock, 1948–53	10,000,000 0 0	- - -	4	400,000 0 0
India 4½ per Cent. Stock, 1950–55	30,384,878 9 1	- - -	4½	1,367,319 10 7
India 4½ per Cent. Stock, 1958–68	17,500,000 0 0	- - -	4½	787,500 0 0
India 5 per Cent. Stock, 1942–47	8,650,470 0 8	- - -	5	432,523 10 3
India 5½ per Cent. Stock, 1936–38	16,858,063 19 10	- - -	5½	927,193 10 5
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	- - -	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	- - -	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	- - -	3½	245,000 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	- - -	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	- - -	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	- - -	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	- - -	3½	122,500 0 0
Burma Railway Debenture Stock	1,250,000 0 0	- - -	3	37,500 0 0
East Indian Railway Annuity	13,917,909 16 10	- - -	4·2994	598,393 2 2
Eastern Bengal Railway Annuity	1,715,111 7 3	- - -	3·85	66,032 8 10
Scinde Punjab and Delhi Railway Annuity	5,647,142 11 7	- - -	3·825	216,003 4 0
Great Indian Peninsula Railway Annuity	13,377,446 16 2	- - -	2·85	381,257 6 0
Madras Railway Annuity	7,094,239 2 0	- - -	3·5125	249,185 2 8
		257,209,167 1 5	–	9,729,244 2 6
		359,505,619 0 0	–	13,184,781 16 5

CHARGES for the MANAGEMENT of DEBT, paid during the Year ended 31st March 1936.

Average Amount of India Stocks on which Interest was paid during the year 1935.

	Bank of England.	Bank of Ireland.
	£ s. d.	£ s. d.
India 5½ per Cent. Stock, 1936–38	16,852,076 3 8	5,982 12 6
India 5 per Cent. Stock, 1942–47	9,666,044 4 8	50,000 0 0
India 4½ per Cent. Stock, 1950–55	39,695,606 17 2	156,811 11 10
India 4½ per Cent. Stock, 1958–68	17,452,630 13 4	47,369 6 8
India 4 per Cent. Stock, 1948–53	11,948,500 0 0	51,500 0 0
India 3½ per Cent. Stock, 1954–59	9,410,300 0 0	589,700 0 0
India 3½ per Cent. Stock	86,327,976 18 8	2,339,907 10 2
India 3 per Cent. Stock	76,009,303 5 3	1,014,881 19 5
India 2½ per Cent. Stock	11,477,306 10 6	62,679 16 3
£	278,839,744 13 3	4,318,832 16 10

BANK OF ENGLAND.				
Charge for Management for the year 1935:	£	s.	d.	£ s. d.
On £278,839,744 13s. 3d. India Stocks, at £300 per million per annum	83,651	18	5	
„ £6,143,800 India Bonds at £100 per million per annum from 1st January to 15th October	483	1	9	
„ £10,000,000 India 3 per Cent. Stock, 1949–52, for 19 days at £300 per million per annum	156	3	3	
„ £9,660,766 Indian Railway Debenture Stocks, at £300 per million per annum	2,898	4	5	
Charge for issue for the Year 1935–36:				
On £10,000,000 India 3 per Cent. Stock, 1949–52, at £750 per million	7,500	0	0	
Charge for Redemption for the Year 1935–36:				
On £6,143,800 India Bonds (minimum charge)	750	0	0	
				95,439 7 10
BANK OF IRELAND.				
Charge for Management for the Year 1935:				
On £4,318,832 16s. 10d. India Stocks, at £360 per million per annum	—			1,554 13 8
IMPERIAL BANK OF INDIA.				
Charge for Management for the Year 1935:				
On Rs. 8,47,80,630 Indian Government Rupee Loans, at £300 per ten million Rupees, on the basis of a minimum charge of £5,000 per annum from 1st January to 31st March	—			1,250 0 0
EAST INDIAN RAILWAY COMPANY.				
Charge for Management for the year ended 31st March 1936:				
On £15,000,000 East Indian Railway Debenture Stocks, at £230 per million per annum	3,450	0	0	
„ £3,500,000 East Indian Railway 4½ per Cent. Debenture Stock for June quarter	201	5	0	
Charge for redemption of £3,500,000 East Indian Railway 4½ per Cent. Debenture Stock	200	0	0	
				3,851 5 0
			£	102,095 6 6

INDIA OFFICE,
May 1936.

SIDNEY TURNER,
Accountant-General.

No. 6.—STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England* between 1st April 1935 and 31st March 1936. (*Section* 26 (2), Government of India Act.)

SALARIES.

Assistant Principal. Two supernumerary appointments to fill temporary vacancies.

Staff Officer for Services Questions. New post. Salary to be:—Man, £515—18—634. Assistant Government Director of Indian Railway Companies; post at present in abeyance.

Additional Acting Higher Executive Officer. Temporary post.

Six additional Clerical Officers. Cadre of Clerks, Special Class, reduced by five.

General Staff Officer, Grade II. Temporarily employed.

Five additional Shorthand Typists. Cadre of Typists correspondingly reduced.

Post of Librarian to be styled Librarian and Keeper of Oriental Printed Books and Manuscripts. Salary to be £738. Post of Keeper of Oriental Printed Books and Manuscripts abolished.

Post of Assistant Librarian to be styled Assistant Librarian and Assistant Keeper of Oriental Printed Books and Manuscripts. Salary to be £515. Post of Assistant Keeper of Oriental Printed Books and Manuscripts abolished.

Allowance of £50 to Information Officer to cover expenses of entertainment; extended for a further year.

Allowance of £100 (basic) to Assistant Information Officer increased to £175 (consolidated).

Additional Unestablished Messenger. Number of Unestablished Messengers employed on Record Duties increased from eight to nine.

Additional Girl Messenger.

No. 6.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1935–36.

Name.	Rank.	Age.	Service.	Salary.	Cause.	Amount. Granted.	Amount. Ceased.
SUPERANNUATION ALLOWANCES.		*Years.*	*Years.*	£ s. d.		£ s. d.	£ s. d.
Kirby, Victor Hugo	Inspector of Stores, India Store Department.	—	—	—	Death	—	322 1 10
McCarthy, Daniel Michael.	Messenger	—	—	—	Ditto	—	67 8 0
Baines, Cuthbert Edward	Principal	56	33	1,088 6 0	Section 2, Act of 1887.	448 18 6	—
Bragg, Charles Henry Richard.	Messenger	64	30	203 16 8*	Age	76 8 9	—
Clark, Frederick George	Head Office Keeper	65	39	405 5 0*	Ditto	197 11 2	—
Evans, Ernest Sydney	Superintending Executive Officer, India Audit Office.	60	41	905 3 0	Ditto	452 11 6	—
Gauld, William, O.B.E.	Assistant Government Director of Indian Railway Companies.	60	40	953 13 0	Ditto	476 16 6	—
Goodfellow, Raymond	Officer, Customs and Excise, formerly Second Class Clerk, India Office.	—	—	—	Ill-health	17 10†	—
King, Eva Fanny, M.B.E.	Higher Clerical Officer	65	13	396 17 0	Age	85 19 8	—
Lawrence, Alfred	Messenger, Office of the High Commissioner for India.	65	22	204 0 0*	Ditto	56 2 0	—
Pratt, Edith Caroline	Storewoman, Post Office Stores Department, formerly Teller, India Stamp Branch.	—	—	—	Ditto	53 4 4†	—
Roxburgh, James	Higher Executive Officer	60	40	634 19 0	Ditto	317 9 6	—
Shirley, Constance Evaline, M.B.E.	Superintendent of Typists, Mines Department, formerly Typist, India Office.	—	—	—	Ditto	18 5 0†	—
Teague, John, D.C.M.	Second Office Keeper	65	24	251 8 7*	Ditto	76 15 1	—
					TOTAL	2,260 19 10	389 9 10
					INCREASE	£1,871 10 0	
COMPASSIONATE ALLOWANCES.							
Boyce, Anne Harriett	Housemaid	—	—	—	Death	—	35 9 1
Murphy, Honora	Ditto	—	—	—	Ditto	—	48 4 7
Smalley, Arthur	Assistant Engineer and Deputy Fireman.	—	—	—	Ditto	—	30 17 0
Vaughan, Alfred	Foreman, India Store Depôt.	—	—	—	Ditto	—	40 19 10
Westoby, John James	Plumber and Gas Fitter	—	—	—	Ditto	—	72 12 10
Scull, Emma Susannah	Housemaid	65	35	76 18 11	Age	44 19 6	—
					TOTAL	44 19 6	228 3 4
					DECREASE	£183 3 10	

* Pensionable emoluments.

† Portion of pension payable from Indian Revenues, under the Rules made under section 7 (1) of the Superannuation Act, 1909, in respect of service in the India Office.

ANNUAL AMOUNT OF PENSIONS FOR THE YEAR 1936–37.

	1936-37.			1935-36.			Increase.	Decrease.
	Pensions granted.	Portion commuted.	Net Amount payable.	Pensions granted.	Portion commuted.	Net Amount payable.		
	£	£	£	£	£	£	£	£
Superannuation allowances -	42,377	712	41,665	40,505	712	39,793	1,872	—
Compensation allowances -	3,256	643	2,613	3,256	618	2,638	—	—
Compassionate allowances -	1,428	—	1,428	1,611	—	1,611	—	183
£	47,061	1,355	45,706	45,372	1,330	44,042	1,872	183

INCREASE - - £1,689

No. 7.—LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India;* STATEMENT of the SALARIES and other EXPENSES of the INDIA OFFICE, and of the OFFICE of the AUDITOR of the ACCOUNTS of the SECRETARY of STATE IN COUNCIL for the year ended 31st March 1936; and ESTIMATE of the AMOUNT required for SALARIES and other EXPENSES in the Year ending 31st March 1937.

		1936-37.	1935-36.	INCREASE.	DECREASE.
INDIA OFFICE.		£	£	£	£
SALARIES AND ALLOWANCES		197,690	195,529	2,161	—
LAW CHARGES		150	70	80	—
POSTAGE AND TELEGRAMS TO INDIA		9,300	10,332	—	1,032
OFFICE CONTINGENCIES		14,400	14,880	—	480
HEALTH, UNEMPLOYMENT, AND CONTRIBUTORY PENSIONS INSURANCE		525	575	—	50
STATIONERY, PRINTING, AND BOOKBINDING		8,400	8,986	—	586
MISCELLANEOUS (HOME ADMINISTRATION)		300	7	293	—
OFFICE OF AUDITOR.					
SALARIES AND ALLOWANCES		15,805	15,781	24	—
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)		—	—	—	—
	£	246,570	246,160	2,558	2,148
			NET INCREASE	£410	
SUPERANNUATION AND RETIRED ALLOWANCES	£	47,061*	45,372*	1,689	—

* Annual Amount of Pensions for the year, including the portions which have been commuted.

INDIA OFFICE.

SUMMARY of SALARIES, WAGES, and ALLOWANCES.

Numbers. 1 April 1935.	Numbers. 1 April 1936.		1936-37.	1935-36.	INCREASE.	DECREASE.
			£	£	£	£
2	2	Secretary of State, Parliamentary Under Secretary of State (1)	—	—	—	—
14	13	Permanent Under Secretary of State, Deputy Under Secretary of State, Assistant Under Secretaries of State and Members of Council	22,342	22,184	158	—
141	147	Correspondence Department	79,788	78,017	1,771	—
123	124	Accountant-General's Department	46,229	45,695	534	—
12	12	Record Department	4,102	4,035	67	—
19	19	Telegraph and Mails Branch	5,920	5,993	—	73
64	67	Typing Branch	9,976	9,452	524	—
19	18	Miscellaneous Officers, &c.	9,941	10,906	—	965
61	62	Office Keepers and Messengers	9,432	9,479	—	47
37	37	Housekeeper, Housemaids, and Charwomen	2,875	2,898	—	23
30	30	Artificers and Labourers employed at the India Office	6,638	6,332	306	—
1	—	Casual Assistance, Overtime, and Sunday Pay	447	538	—	91
523	531	£	197,690	195,529	3,360	1,199
				NET INCREASE	£2,161	

(1) Salaries borne on Civil Service Estimates presented by His Majesty's Treasury to Parliament.

No. 7.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Details of the foregoing.

The money provision in each case represents the total remuneration paid in 1935-36 and payable in 1936-37.

The scales of salary of persons employed on the Establishment of the Secretary of State in Council and in the India Audit Office have been revised on lines similar to those laid down for the Home Civil Service. Where the minima and maxima of the scales contain odd shillings, these have been omitted.

Numbers. 1 April 1935.	Numbers. 1 April 1936.	Salaries, Wages, and Allowances.			1936-37.	1935-36.
		Under Secretaries of State, &c.			£	£
1	1	Permanent Under Secretary of State -	£3,000		3,000	2,962
1	1	Deputy Under Secretary of State -	£2,200		2,200	2,172
2	2	Assistant Under Secretaries of State (1)	£1,450—1,650		3,254	3,085
10	9	Members of Council (2) - - -	£1,200		13,888	13,965
14	13			£	22,342	22,184

(1) One is also Clerk of the Council.

(2) The three Indian Members receive an allowance of £600 a year each. One is paid a salary of £1,200; in other cases the salary of £1,200 is raised to the consolidation figure of £1,360.

1 April 1935.	1 April 1936.	Correspondence Department (including Financial, Public and Judicial, Military, Political, Services and General, Economic and Overseas).		1936-37.	1935-36.
				£	£
8	8	Assistant Secretaries(1) - - -	£1,150—1,450	15,383	14,861
18	18	Principals (2) (3) - - - -	£800—1,100	18,987	18,549
12	14	Assistant Principals(4) - - -	£275—625	4,430	4,140
1	1	Administrative Officer for Currency duties - - - -	£905—953	954	952
1	1	Administrative Officer for Statistical Questions - - - -	£797—905	850	822
1	1	Administrative Officer(5) - -	£515—634	739	737
1	1	Staff Officer for Establishment Duties -	£396—515	465	446
—	1	Staff Officer for Services Questions(6) -	£515—634	520	129
1	1	Chief Executive Officer(7) - -	£953—1,058	1,161	1,146
2	2	Superintending Executive Officers -	£680—847	1,410	1,412
4	5(8)	Higher Executive Officers(9) - -	£515—634	2,961	3,272
6	6	Executive Officers (Training Grade) -	£152—515	2,009	2,011
10	9	Higher Clerical Officers (men) -	£396—515	4,497	5,050
51	55	Clerical Officers (men) (10) - -	£93—337	15,717	14,657
14	16	Clerical Officers (women) (11) - -	£93—252	3,442	3,350
5	2	Clerks, Special Class - - -	50*s.* 2*d.*—75*s.* a week	328	839
1	1	Girl Messenger(12) - - -	13*s.* to 26*s.* a week (according to age)	43	39
		Secretary, Military Department, and Staff.			
1	1	Secretary - - - - -	£1,450	1,450	1,404
1	—	Personal Assistant to the Secretary(13)(14)	—	1,020	650
1	1	G.S.O. I. - - - - -	—	1,347	1,349
—	1	G.S.O. II.(15) - - - - -	—	691	797
		Political Aide-de-Camp to the Secretary of State.			
1	1	Political Aide-de-Camp to the Secretary of State(14) - - - -	£961(16)	961	959
1	1	Assistant to the Political Aide-de-Camp -	£396—634	423	446
141	147		£	79,788	78,017

(1) Three are paid as Secretaries (Old Establishment).

(2) Three are acting as Assistant Secretaries.

(3) One receives an allowance of £300 as Private Secretary to the Secretary of State, one receives an allowance of £100 as Deputy Clerk of the Council, and one receives an allowance of £200 for performing the duties of Railway Adviser and Government Director of Indian Railway Companies (*see* Miscellaneous Officers, page 91).

(4) One receives an allowance of £175 as Assistant Private Secretary to the Secretary of State; one receives an allowance of £175 as Private Secretary to the Permanent Under Secretary of State; two receive an allowance of £80 each as Resident Clerks; and one receives a temporary allowance of £175 while performing the duties of an Acting Principal. The allowance of £175 payable to the Private Secretary to the Parliamentary Under Secretary of State is meanwhile in abeyance. Four are acting as Principals.

(5) Receives a personal allowance of £100.

(6) New post.

(7) Present incumbent paid on scale £905—1,161.

(8) Includes an additional Acting Higher Executive Post, temporarily created in the Financial Department.

(9) Two each receive an allowance of £50 as one of the Editors of the "India Office List."

(10) One receives an allowance of £40 as Assistant to the Clerk of the Council, one receives an allowance of £10 for extra duties, one receives an allowance of £20 for assisting the Clerk of the Codes, and one receives an allowance of £20 for assisting the Editors of the "India Office List."

(11) One receives an allowance of £50 for special duties, and one receives an allowance of £20 for assisting the Editors of the "India Office List."

(12) Appointment on temporary basis.

(13) The post of Personal Assistant to the Military Secretary was unfilled at 1st April 1936.

(14) Non-pensionable appointment.

(15) Temporary post.

(16) Salary is inclusive of £200 consolidated travelling allowance.

No. 7.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1935.	Numbers. 1 April 1936.	SALARIES, WAGES, AND ALLOWANCES—*continued.*			1936-37.	1935-36.
		ACCOUNTANT-GENERAL'S DEPARTMENT.			£	£
1	1	Accountant-General(1)	£1,150—1,450		1,430	1,384
1	1	Deputy Accountant-General	£1,011—1,161		1,073	1,046
1	1	Assistant Accountant-General	£905—1,011		945	913
5	5	Superintending Executive Officers	£680—847		3,917	3,991
13	13	Higher Executive Officers	£515—634		7,922	7,940
13	13	Executive Officers (Training Grade)	£152—515		5,360	5,703
9	9	Higher Clerical Officers (men)	£396—515		4,441	4,351
2	2	Higher Clerical Officers (women)	£313—396		719	734
51	50	Clerical Officers (men)	£93—337		14,386	14,203
23	26	Clerical Officers (women) (2)	£93—252		5,498	4,871
2	1	Clerks, Special Class	50*s.* 2*d.*—75*s.* a week		189	234
1	1	Comptometer Operator (3)	45*s.*—57*s.* a week		124	110
1	1	Keeper of Records	£200—225		225	215
123	124			£	46,229	45,695
		RECORD DEPARTMENT.				
1	1	Superintendent	£680—847		847	845
1	1	Parliamentary Clerk	£515—634		635	633
1	1	Higher Clerical Officer	£396—515		413	404
3	3	Clerical Officers (men)	£93—337		736	706
4	4	Clerical Officers (women)	£93—252		1,012	1,006
1	1	Keeper of Records	£215—246		236	226
1	1	Keeper of Military Records	£200—225		223	215
12	12			£	4,102	4,035
		TELEGRAPH AND MAILS BRANCH.				
1	1	Superintendent (1)	£515—634		718	699
2	2	Higher Clerical Officers (2)	£396—515		1,001	1,056
10	11	Clerical Officers (men) (3)	£93—337		3,199	3,104
2	2	Clerical Officers (women) (4)	£93—252		554	536
3	2	Clerks, Special Class (5)	50*s.* 2*d.*—75*s.* a week		378	540
1	1	Temporary Woman Clerk	32*s.*—44*s.* a week		70	58
19	19			£	5,920	5,993

(1) The Accountant-General is also Controller of Pension Funds.
(2) One receives an allowance of £8 for special duties.
(3) Non-pensionable appointment.

(1) Receives an allowance of £50 while in charge of the Branch, and an allowance of £50 as Clerk of the Codes.
(2) Each receives an allowance of £35 for Telegraph Duties.
(3) Eight each receive an allowance of £20 for Telegraph Duties.
(4) Each receives an allowance of £20 for Telegraph Duties.
(5) Each receives an allowance of £20 for Telegraph Duties.

No. 7.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1935.	Numbers. 1 April 1936.	Salaries, Wages, and Allowances—*continued.*		1936-37.	1935-36.
		Typing Branch.		£	£
1	1	Chief Superintendent	£277—£313	302	292
3	3	Superintendents	£215—£252	759	753
24 (1)	22	Shorthand Typists (2)	40*s.*—72*s.* a week	4,341	4,116
31 (3)	35 (4)	Typists (5)	36*s.*—57*s.* a week	4,107	3,850
3	3	Hectographists (6)	32*s.*—50*s.* 10*d.* a week	343	337
2	3	Girl Messengers (7)	13*s.* to 26*s.* a week according to age.	124	104
64	67		£	9,976	9,452
		Miscellaneous Officers, &c.		£	£
—	—	Railway Adviser and Government Director of Indian Railway Companies (1)	£1,150—1,450	203	203
1	—	Assistant Government Director of Indian Railway Companies (2)	£905—953	—	714
1	1	Librarian and Keeper of Oriental Printed Books and MSS (3)	£738	739	737
1	1	Assistant Librarian and Assistant Keeper of Oriental Printed Books and MSS (4)	£515	516	515
—	1	Sub-Librarian	£250—500	277	218
3	3	Clerical Officers employed in the Library (men)	£93—337	978	953
1	1	Clerical Officer employed in the Library (woman)	£93—252	253	252
1	1	Clerk, Oriental Side, Library (5)	£155—277	387	386
1	1	President, Medical Board, India Office, and Medical Adviser to Secretary of State (6)	£761	761	759
1	1	Member of the Medical Board (6)	£597	597	595
1	1	Additional Member of Medical Board (6)	£150	150	149
1	1	Clerical Assistant to the Medical Adviser (7)	£155—252	300	298
1	1	Legal Adviser and Solicitor to the Secretary of State (8)	£1,570	1,570	1,523
1	1	Assistant Solicitor	£575—738	673	646
1	1	Professional Legal Clerk, Legal Adviser and Solicitor's Department	£313—515	359	340
1	1	Clerical Officer employed in the Legal Adviser and Solicitor's Department	£277—337	337	333
1	—	Surveyor and Clerk of the Works (9)	£515—634	—	497
1	1	Information Officer (6)	(10) £950—50—1,150	1,150	1,136
1	1	Assistant Information Officer (11)	£396—515	691	652
19	18		£	9,941	10,906

(1) Included one Temporary Shorthand-Typist.
(2) One receives an allowance of £60 as Assistant to the Private Secretary to the Secretary of State; one an allowance of 6*s.* a week for supervisory duties, and an allowance of 6*s.* a week in compensation for late additional duty; and one an allowance of 12*s.* a week as Shorthand Writer to the Under Secretaries of State.
(3) Included nine Temporary Typists.
(4) Includes twelve Temporary Typists.
(5) Four each receive an allowance of £10 for telegraph duties.
(6) Paid as Temporary Women Clerks, Grade III or IV.
(7) Appointments on temporary basis.

(1) Duties performed by a Principal with an allowance of £200. (See Correspondence Department (page 89).)
(2) Duties performed by a Principal. (See Correspondence Department (page 89).)
(3) Formerly designated "Keeper of Oriental Printed Books and MSS."
(4) Formerly designated "Assistant Keeper of Oriental Printed Books and MSS."
(5) Present incumbent is paid as a Clerical Officer; and receives an Expatriation allowance of £50.
(6) Non-pensionable appointment.
(7) Present incumbent is in receipt of a salary of £300.
(8) Salary personal to present incumbent, who holds the post on an unestablished basis.
(9) Post abolished.
(10) Includes an allowance of £50 to cover expenses of entertainment.
(11) Post held by a Higher Clerical Officer, with an allowance of £175.

No. 7.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1935.	Numbers. 1 April 1936.			1936-37.	1935-36.
		SALARIES, WAGES, AND ALLOWANCES—*continued.*			
		OFFICE KEEPERS AND MESSENGERS.		£	£
1	1	Head Office Keeper	£277—349 With apartments.	279	339
1	1	Second Office Keeper	£215—246	223	228
1	—	Messengers, First Class	£160—£180 (with uniform)	—	121
15	16	Messengers(1)	£145—190 (with uniform)	2,828	2,680
43	44	Unestablished Messengers(2)	47*s.* 6*d.*—55*s.* 6*d.* a week (with uniform)	6,102	6,111
61	62		£	9,432	9,479

(1) One receives £12 for special duties in the Library.

(2) Nine employed on Record duties are paid on the scale 55*s.* 6*d.*—61*s.* a week; and one receives £5 for assisting the Keeper of Records, Accountant-General's Department.

		HOUSEKEEPER, HOUSEMAIDS AND CHARWOMEN.			
1	1	Housekeeper(1)	£178 With apartments	104	182
30	30	Housemaids(2)	29*s.* 6*d.* a week	2,310	2,242
6	6	Charwomen	29*s.* 6*d.* a week	461	474
37	37		£	2,875	2,898

(1) Under temporary arrangements, present incumbent receives £2 a week.

(2) One receives allowance of £2 a year as Resident Housemaid.

30	30	ARTIFICERS AND LABOURERS EMPLOYED AT THE INDIA OFFICE	At varying rates, based on wages paid by H.M. Office of Works	6,638	6,332
1	—	CASUAL ASSISTANCE, OVERTIME AND SUNDAY PAY	—	447	538

CONTINGENCIES OF THE INDIA OFFICE.	1936-37.	1935-36.	INCREASE.	DECREASE.
	£	£	£	£
Rates and Taxes	4,500	4,482	18	—
Repairs, Furniture, and Fittings	2,085	1,796	289	—
Coal and Firewood	910	843	67	—
Gas and Electric Lighting and House Articles	1,340	1,330	10	—
Postage and Inland Telegrams	910	921	—	11
Travelling Expenses	200	161	39	—
Newspapers, Books, Parliamentary Papers, &c.	1,200	1,578	—	378
Advertisements	—	877	—	877
Telephones	1,150	1,106	44	—
Messengers' Uniforms	260	232	28	—
Messengers' Allowances for Night Watching	330	329	1	—
Miscellaneous	1,515	1,225	290	—
£	14,400	14,880	786	1,266
NET DECREASE				£480

No. 7.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

OFFICE OF AUDITOR.

SALARIES, WAGES AND ALLOWANCES.

Numbers. 1 April 1935.	Numbers. 1 April 1936.			1936-37.	1934-35.
				£	£
1	1	Auditor(1)	£1,450	1,750	1,698
1	1	Assistant to the Auditor(2)	£1,011—1,161	1,246	1,216
4	4	Superintending Executive Officers	£680—847	2,997	3,130
6	6	Higher Executive Officers(3)	£515—634	3,620	3,583
6	6	Executive Officers (Training Grade) (men)	£152—515	1,590	1,759
1	1	Executive Officer (Training Grade) (woman)	£152—396	296	280
—	1	Higher Clerical Officer (4)	£313—396	322	216
12	13	Clerical Officers (men)(5)	£93—337	3,791	3,480
1	—	Clerical Officer (woman)	£93—252	—	77
1	—	Clerk, Special Class	50*s.* 2*d.*—75*s.* a week	—	152
1	1	Comptometer Operator(6)	45*s.* a week—57*s.* a week	143	133
1	1	Girl Messenger(7)	13*s.* to 26*s.* a week according to age.	50	57
35	35		£	15,805	15,781

INCREASE - £24

(1) Receives an allowance of £300.
(2) Receives personal allowance of £100.
(3) One receives an allowance of £100 for Audit of the Accounts of the Guaranteed Railway Companies.
(4) New temporary post in lieu of a Clerical Officer.
(5) One receives an allowance of £4 for special duties.
(6) Present incumbent graded as Established Typist.
(7) Appointment on temporary basis.

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EAST INDIA (HOME ACCOUNTS)

HOME ACCOUNTS OF THE GOVERNMENT OF INDIA

India Office
26th May, 1937

S. F. STEWART,
Under Secretary of State for India

LONDON
PRINTED AND PUBLISHED BY HIS MAJESTY'S STATIONERY OFFICE
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EAST INDIA (HOME ACCOUNTS).

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RECEIPTS.

				£	s.	d.
REVENUE.						
RAILWAYS:						
STATE RAILWAYS:						
Bengal-Nagpur Railway: Dividends on Government holding in the Company's Stock	-	-	-	188	8	8
SUBSIDIZED COMPANIES:						
Rohilkund and Kumaon Railway:						
Government share of surplus profits from 1st April 1934 to 31st March 1935	-	-	-	10,468	2	9
					10,656	11 5
Carried forward	-	-	£		10,656	11 5

IN COUNCIL OF INDIA, on account of the CENTRAL GOVERNMENT OF INDIA, from 31st March 1936.

DISBURSEMENTS.

EXPENDITURE.

	Management of Railway Specific Debt.			Interest. (*See* details on page 23.)			£	*s.*	*d.*
CUSTOMS:									
Contribution to the International Customs Tariffs Bureau, 1935–36							361	4	8
TAXES ON INCOME:									
Expenditure in connection with appeals from India							3,921	15	3
STAMPS:									
Pay and allowances of an officer on leave from India							189	10	1
FOREST:									
Subscription of Forest Research Institute, Dehra Dun, to International Union of Forest Research Organisations (1936) and expenses of officer attending meetings of Imperial Forestry Institute, Oxford							25	8	7
RAILWAY REVENUE ACCOUNT:									
STATE RAILWAYS:									
INTEREST ON DEBT:	£	*s.*	*d.*	£	*s.*	*d.*			
Bombay Baroda and Central India Railway	3,767	1	5	385,083	11	0			
Burma Railways	375	0	0	37,499	9	10			
East Indian Railway	7,424	12	8	1,682,269	1	7			
Eastern Bengal Railway (including Bengal Central Railway)	356	5	6	125,871	0	6			
Great Indian Peninsula Railway	2,839	8	0	965,176	3	6			
Indian Midland Railway	157	8	3	18,364	18	0			
Madras Railway	268	8	3	362,193	10	2			
Oude and Rohilkund Railway	3,188	6	3	316,132	19	4			
Scinde Punjab and Delhi Railway	778	14	0	367,148	6	2			
South Indian Railway	1,417	17	1	146,635	6	4			
	20,573	1	5	4,406,374	6	5			
				20,573	1	5			
Interest at 3·3252 per cent. on a sum of £55,720,115 taken as Capital Outlay in this Country to 31st March 1917 on State Railways, and at 5·363774 per cent. on £39,274,588 0*s.* 10*d.* (£39,239,999 3*s.* 3*d.* Capital Outlay from 1st April 1917 to 31st March 1935 and £34,588 17*s* 7*d.*, moiety of Capital Outlay in 1935–36)				3,959,405	8	1			
				8,386,352	15	11			
INTEREST ON CAPITAL DEPOSITED BY COMPANIES:									
Assam-Bengal Railway	57,927	0	0						
Bengal-Nagpur Railway	239,697	5	0						
Bengal and North-Western Railway (Tirhoot Railway)	76,250	0	0						
Ditto Ditto Sinking Fund	4,075	16	2						
Bombay Baroda and Central India Railway	94,998	8	2						
Madras and Southern Mahratta Railway	280,025	0	0						
South Indian Railway	139,579	18	4						
				892,553	7	8			
				9,278,906	3	7			
WORKING EXPENSES:									
Subscription to International Railway Congress	237	10	10						
Pay and allowances of officers on leave from India	439	2	7						
				676	13	5			
PAYMENTS TO WORKED LINES:									
Rental paid to the South Behar Railway Company				30,000	0	0			
MISCELLANEOUS RAILWAY EXPENDITURE:									
Pensions of former employees in London Offices of East Indian Railway and Great Indian Peninsula Railway	119	15	7						
Pensionary charges of Military Officers in respect of Railway employment	15,358	15	2						
Miscellaneous charges	29	2	2						
				15,507	12	11			
							9,325,090	9	11
POSTS AND TELEGRAPHS REVENUE ACCOUNT:									
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:									
Payments under the Postal arrangement with the Lords of His Majesty's Treasury:									
For 1935–36				28,000	0	0			
							28,000	0	0
Carried forward						£	9,357,588	8	6

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India

	£	s.	d.	£	s.	d.
Brought forward - -				10,656	11	5
RECEIPTS—*continued.*						
Revenue—*continued.*						
INTEREST:						
Interest realised from investment of Cash Balance - -	13,849	13	11			
Interest on India Stock and Bonds purchased for cancellation -	187,257	4	0			
Interest, &c., on Gold Standard Reserve holding appropriated to Revenue - - - - - - -	53,980	9	2			
Interest, &c. on Silver Redemption Reserve holding appropriated to Revenue - - - - - - -	140,529	11	6			
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland, &c.	190	2	1			
Fees on transfers of East Indian Railway Company's Debenture Stock - - - - - - - -	207	14	9			
Miscellaneous - - - - - - - -	16	6	11			
				396,031	2	4

Details of charge of £14,016,811 15*s.* 10*d.* for INTEREST ON LOANS contracted in England, &c., included under INTEREST ON ORDINARY DEBT on opposite page.

	£	s.	d.	£	s	d.
Interest and Discount on Loans contracted in England:—						
India 5½ per cent. Stock (1936–38) - - - - -	1,045,629	5	4			
India 5 per cent. Stock (1942–47) - - - - -	529,947	15	9			
India 4½ per cent. Stock (1950–55) - - - - -	1,949,517	4	8			
India 4½ per cent. Stock (1958–68) - - - - -	818,827	12	8			
India 4 per cent. Stock (1948–53) - - - - -	494,957	17	2			
India 3½ per cent. Stock (1931) - - - - -	3,103,137	0	5			
India 3½ per cent. Stock (1954–59) - - - - -	360,171	3	10			
India 3 per cent. Stock (1948) - - - - -	2,310,454	11	11			
India 3 per cent. Stock (1949–52) - - - - -	84,999	13	1			
India 2½ per cent. Stock (1926) - - - - -	288,473	13	0			
India 6 per cent. Bonds (1935–37) - - - - -	542,889	0	0			
				11,529,004	17	10
Interest portion of Annuities created in purchase of Railways (*see* details on page 22):—						
East Indian Railway - - - - - - -	615,478	16	4			
Eastern Bengal Railway - - - - - -	67,438	1	2			
Great Indian Peninsula Railway - - - - -	399,829	11	2			
Madras Railway - - - - - - -	255,338	13	7			
Scinde Punjab and Delhi Railway - - - - -	220,262	9	10			
				1,558,347	12	1
Interest on outstanding Liabilities of Railway Companies taken over on purchase or termination of Contract:—						
Burma Railways 3 per cent. Debenture Stock - - -	37,499	9	10			
East Indian Railway Irredeemable 4½ per cent. Debenture Stock -	64,601	19	10			
Do. 3 per cent. new Debenture Stock - -	239,991	7	0			
Do. 3½ per cent. Debenture Stock - - -	244,998	3	3			
Do. 4½ per cent. Debenture Stock, 1935–55 -	78,747	10	2			
Eastern Bengal Railway Irredeemable 4 per cent. Debenture Stock -	13,946	5	4			
Great Indian Peninsula Railway Irredeemable 4 per cent. Debenture Stock - - -	108,057	19	10			
Do. 3½ per cent. Debenture Stock	122,491	11	0			
South Indian Railway Irredeemable 4½ per cent. Debenture Stock -	19,124	19	8			
				929,459	5	11
				£14,016,811	15	10

Carried forward - - £ 406,687 13 9

on account of the Central Government of India, from 1st April 1935 to 31st March 1936—*continued.*

							£	*s.*	*d.*
Brought forward							9,357,588	8	6
DISBURSEMENTS—*continued.*									
Expenditure—*continued.*									
INTEREST ON ORDINARY DEBT:		£	*s.*	*d.*	£	*s.*	*d.*		
Total Interest on Loans contracted in England and on outstanding Liabilities of Railway Companies taken over on purchase or termination of Contract. (For details *see* opposite page)		14,016,811	15	10					
Deduct—Chargeable to State Railways—Interest on Debt (*see* page 3)		*8,365,779*	*14*	*6*					
					5,651,032	1	4		
Difference between par value and cost of India Stock and Bonds purchased for cancellation					119,125	13	10		
		£	*s.*	*d.*					
Management of Debt		252,069	6	6					
Deduct—Chargeable to State Railways—Management of Railway Specific Debt (*see* page 3)		*—20,573*	*1*	*5*					
					231,496	5	1		
Stamp duty on Transfers and Powers of Attorney, &c.					13,366	2	8		
								6,015,020	2	11
INTEREST ON OTHER OBLIGATIONS:									
Interest on balance of the Indian Military Widows' and Orphans' Fund					25,481	1	11		
Interest on balance of Superior Services (India) Family Pension Fund					22,412	14	11		
Bengal and North-Western Railway: 5 per cent. Debenture Stock: Discount Sinking Fund					886	11	10		
								48,780	8	8
GENERAL ADMINISTRATION:									
England.		£	*s.*	*d.*					
Salaries of the Permanent Under Secretary of State, Deputy Under Secretary of State, Assistant Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State in Council of India		198,337	16	1					
Law Charges		69	19	6					
Postage and telegrams to India and other places abroad		10,304	19	1					
Contributions towards National Health Insurance, Unemployment Insurance and Contributory Pensions		575	8	9					
Office Contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements and petty charges		14,883	13	4					
Miscellaneous expenditure		7	6	0					
		224,179	2	9†					
Deduct—Contribution by His Majesty's Treasury		*103,923*	*0*	*0*					
					120,256	2	9		
India.									
Heads of Provinces (including Governor-General), &c.:									
Voyage and Equipment allowance of the Viceroy		5,000	0	0					
Equipment allowance of Private Secretary to the Viceroy		100	0	0					
Leave allowance of Members of Executive Council		1,895	14	0					
Moiety of pay of the Acting Chief Commissioner, Aden		325	15	10					
Miscellaneous expenditure		92	8	6					
		7,413	18	4					
Secretariat and Headquarters Establishments:									
Pay of an officer on leave from India		67	16	0					
Miscellaneous expenditure		250	9	0					
Miscellaneous: Indian Civil Service: Examination expenses and miscellaneous expenditure		3,180	3	1					
					10,912	6	5		
								131,168	9	2
AUDIT:									
England:									
Salaries of Auditor and Assistants					15,893	15	8		
		£	*s.*	*d.*					
Deduct—Contribution by His Majesty's Treasury		*3,206*	*0*	*0*					
Portion charged to the High Commissioner for India		*7,000*	*0*	*0*					
					10,206	*0*	*0*		
								5,687	15	8
ADMINISTRATION OF JUSTICE: Moiety of salaries of members of Judicial Committee of the Privy Council and miscellaneous expenditure								971	8	8
JAILS AND CONVICT SETTLEMENTS:									
Pay of officers on leave from India and miscellaneous expenditure								831	6	3
Carried forward							£	15,560,047	19	10

† The Commission paid to the Brokers to the Secretary of State on the purchase or sale of securities, amounting in 1935–36 to £554 10*s.*, has been adjusted under the appropriate heads as part of the cost price or sale proceeds of the securities.

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India

	£	s.	d.	£	s.	d.
Brought forward - -				406,687	13	9
RECEIPTS—*continued.*						
Revenue—*continued.*						
POLICE :						
Contribution from Imperial Government in respect of Aden Permanent Armed Police for 1935–36 - - - - - - - -				8,000	0	0
MEDICAL :						
Contribution by Imperial Government towards cost of civil hospital at Aden for 1935–36 - - - - - - - -				1,875	0	0
MISCELLANEOUS DEPARTMENTS :						
Miscellaneous receipts - - - - - - - -				24	11	1
CURRENCY :						
Interest on Paper Currency Reserve Investments - - - -				1,588	11	1
MINT :						
Proceeds of sale of Indian coins sent home for assay - - - -				27	2	4
CIVIL WORKS :	£	s.	d.			
Contribution by Imperial Government as rent of buildings at Aden for 1935–36 - - - - - -	500	0	0			
Miscellaneous Adjustments in connection with Aden expenditure	127	16	8			
				627	16	8
SUPERANNUATION ALLOWANCES AND PENSIONS :						
Widows' Funds of the Home Establishment of the East India Company : Dividends - - - - - -	£	s.	d.	1,968	16	4
Subscriptions in respect of the India Office Provident Fund -				334	9	0
Subscriptions and Donations in respect of the—	£	s.	d.			
Bengal Military Orphan Society - -	96	10	0			
Bengal Military Fund - - -	99	0	0			
Madras Military Fund - - -	56	1	10			
Bombay Military Fund - - -	36	9	2			
				288	1	0
Subscriptions and Donations : Indian Civil Service Family Pensions - - - - - - - -				4,538	19	7
				7,130	5	11
Carried forward - - -				425,961	0	10

on account of the Central Government of India, from 1st April 1935 to 31st March 1936—*continued.*

	£ s. d.	£ s. d.
Brought forward	- - -	15,560,047 19 10
DISBURSEMENTS—*continued.*		
Expenditure—*continued.*		
POLICE: Examination expenses, &c., in connection with appointments to the Indian Police and miscellaneous expenditure	- - -	192 19 0
PORTS AND PILOTAGE: Pay of Officers on leave from India	- - -	279 17 9
ECCLESIASTICAL: Miscellaneous expenditure	- - -	40 4 0
POLITICAL:		
Moiety of expenditure in connection with the Consulate at Nakawn Lampang and the Vice-Consulate at Chiengmai, Siam, and of maintenance of buildings, &c., at Chiengmai Consulate (1933-34)	1,018 3 9	
Contribution to Diplomatic and Consular Establishments in Persia and to the Consulates at Jeddah and Momein	1,687 10 0	
Contribution to expenses of the Consulate at Chiengmai, Siam	1,000 0 0	
Contribution towards cost of Burma-China Frontier Commission	2,958 19 11	
Expenditure, 1916 to 1923, consequent on disturbances in Persia	17,938 4 9	
Pay, &c., of Officers on leave	2,699 8 5	
Miscellaneous expenditure	247 3 8	
		27,549 10 6
FRONTIER WATCH AND WARD:		
Pay and allowances, &c., of Officers on leave from India	- - -	1,323 11 4
SCIENTIFIC DEPARTMENTS:		
Expenses attending the preparation of "Fauna Indica"	2,450 15 11	
Expenditure on the production of a Dictionary of Pali Names	400 0 0	
Contingent expenses of the India Museum Collection at Kew	767 8 10	
Pay of an Officer on leave from India	271 13 11	
Miscellaneous expenditure	11 7 3	
		3,901 5 11
MEDICAL:		
Pay of an Officer on leave	79 10 0	
Cost of the maintenance of a Lunatic at the Coton Hill Hospital, Stafford	83 0 0	
		162 10 0
PUBLIC HEALTH:		
Contribution towards International Bureau of Public Health	1,030 8 6	
Expenses at Jeddah in connection with the Indian Pilgrimage	2,336 15 3	
Miscellaneous expenditure	53 6 11	
		3,420 10 8
AVIATION:		
Contribution to the International Commission for Air Navigation and expenses of a representative	628 2 0	
Payment to the Air Ministry for loan of an Inspector of Aircraft	697 14 4	
		1,325 16 4
MISCELLANEOUS DEPARTMENTS:		
Expenditure of the India Office Library	2,406 18 6	
Expenditure of the Record Department of the India Office	675 0 11	
Grant to the Royal Asiatic Society	315 0 0	
		3,396 19 5
MINT:		
Miscellaneous expenditure	- - -	15 8 4
CIVIL WORKS:		
Contribution to the British Standards Institution	500 0 0	
Miscellaneous expenditure	26 16 11	
		526 16 11
TERRITORIAL AND POLITICAL PENSIONS:		
Members of the Family of the late Maharajah Duleep Singh	7,500 0 0	
Members of the Bengal Nizamut Family	661 7 6	
		8,161 7 6
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed	1,908 12 4	
Pensions payable in respect of the India Office Provident Fund	8,205 12 5	
Pensions, &c., on retirement of Officers of the following classes:—		
India Office:	£ s. d.	
Superannuation	40,165 3 3	
Compensation (on reduction of staff)	2,966 6 1	
Compassionate and Injury	1,730 17 5	
Gratuities under the Superannuation Act, 1909	9,690 8 4	
	54,552 15 1	
Indian Civil Service	440 0 0	
Military and Marine Officers in respect of Civil employment	82,277 3 4	
Pensions for Distinguished and Meritorious Services	471 6 8	
Compassionate and Miscellaneous Pensions	333 13 10	
Pensions and Allowances payable in respect of—	£ s. d.	148,189 3 8
Bengal Military Orphan Society	36,555 5 8	
Bengal Military Fund	45,290 8 4	
Madras Military Fund	75,568 9 5	
Bombay Military Fund	44,457 7 2	
Madras Medical Fund	13,926 6 10	
Indian Navy Fund	4,636 0 11	
	220,433 18 4	
		368,623 2 0
Carried forward	- - - £	15,978,967 19 6

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -				425,961	0	10
RECEIPTS —*continued.*						
Revenue—*continued.*						
STATIONERY AND PRINTING:						
Miscellaneous receipts - - - - - -				7	11	6
MISCELLANEOUS:						
Receipts from His Majesty's Foreign Office on account of excess cost of Diplomatic and Consular Establishments in Persia, &c. (advance for 1933–34) - - - -	15,277	19	0			
Receipts in respect of divisible expenditure at Aden - -	5,844	13	3			
Receipt from Inland Revenue Department as allowance in respect of Income Tax assessments made at the India Office -	2,000	0	0			
Miscellaneous receipts in aid of the India Office - -	516	18	0			
Miscellaneous Home Receipts - - - -	65	6	3			
				23,704	16	6
DEFENCE SERVICES: EFFECTIVE:						
ARMY:						
I. FIGHTING SERVICES:						
Imperial Government's contribution towards military expenditure from Indian Revenues - - - -	1,500,000	0	0			
Amount received from the Imperial Government in respect of—						
Capitation rate payable on account of Indian Regiments lent for service in the Colonies - - - -	31,976	7	2			
Consolidated Clothing Allowances, January to December 1935 - - - - - - - -	597	1	4			
Voyage Pay of Officers moved in Imperial interests -	2,250	0	0			
Leave pay contribution for Officers lent - - -	1,100	6	3			
Adjustment of advances on account of—						
Marriage Allowances and Allotments (1934–35) - -	288	17	1			
National Health Insurance (1934) - - -	418	14	6			
Contributory Pensions Act (1934) - - -	1,256	3	6			
Home Effective Charge (1933–34) - - -	1,276	10	0			
" " (1934–35) - - -	2,234	15	0			
Discharge Gratuities and Deferred Pay (1934–35) -	1,490	13	6			
Unemployment Insurance (1934–35) - - -	27,858	0	9			
Other Receipts:						
Discharge Purchase Money - - - - - -	966	10	0			
Recoveries of pay issued in previous years and miscellaneous - - - - - - - -	1,419	12	9			
Carried forward - £	1,573,133	11	10	449,673	8	10

on account of the Central Government of India, from 1st April 1935 to 31st March 1936—*continued.*

	£	s.	d.	£	s.	d.
Brought forward						15,978,967 19 6
DISBURSEMENTS—*continued.*						
Expenditure—*continued.*						
STATIONERY AND PRINTING:						
Stationery, Printing, and Bookbinding for the India Office, &c.	9,030	18	3			
Deduct—Contribution by His Majesty's Treasury	*3,496*	*0*	*0*			
						5,534 18 3
MISCELLANEOUS:						
Contribution towards Expenses of the League of Nations	111,081	2	11			
League of Nations Assembly and Committees	2,645	13	4			
International Labour Conference	1,473	15	10			
International Conference on Disarmament	250	8	11			
Joint Select Committee on Indian Constitutional Reforms	1,346	18	7			
Burma Financial Arbitration	235	2	6			
Indian Delimitation Committee	505	5	9			
Indian Financial Enquiry	753	17	7			
Expenditure in connection with the Jubilee celebrations	724	9	1			
Sum placed at the disposal of the Secretary of State for India for Secret Service	8,000	0	0			
Contribution towards the School of Oriental Studies	1,187	10	0			
Relief and repatriation of destitute Indians	547	0	6			
Commission on pensions and leave allowances paid abroad	497	8	3			
Books and Newspapers supplied to India	305	1	0			
Cost of insignia of Indian Orders	1,977	14	6			
Charges for actuarial work performed for the India Office	1,703	0	0			
Pay and expenses of Officers specially employed	1,415	13	6			
Contribution towards cost of civil emergency measures at Aden	4,000	0	0			
Expenditure in connection with the settlement in Brazil of Russian refugees	2,604	19	11			
Sundry items	1,922	1	4			
						143,177 3 6
TOTAL CIVIL EXPENDITURE						16,127,680 1 3
DEFENCE SERVICES: EFFECTIVE:						
ARMY:						
1. FIGHTING SERVICES:						
Payments to the War Office in respect of H.M.'s British Forces serving in India: For the year 1935–36						1,190,000 0 0
Discharge Gratuity and Deferred Pay of British Troops:						
Payments to the War Office:	£	s.	d.			
For the year 1935–36	37,000	0	0			
Payments to N.C.O.'s &c., formerly on the Indian Unattached List	176	0	0			
						37,176 0 0
Unemployment Insurance:						
Contribution for the year 1935–36						127,000 0 0
National Health Insurance:	£	s.	d.			
Advances for year 1935	28,350	0	0			
,, ,, 1936	9,450	0	0			
Adjustment for years 1932–33	70	17	0			
						37,870 17 0
Payment to Ministry of Health under the Contributory Pensions Act, 1925 (of which a moiety is recovered from issues of pay)						119,887 11 0
Consolidated Clothing Allowances (January to December 1935)						422 13 10
Marriage allowances and allotments:	£	s.	d.			
British Troops	239,568	11	1			
Indian Army	40,692	18	6			
						280,261 9 7
Furlough allowances of British Regiments serving in India:						
Officers	85,892	2	1			
Other ranks	58,765	16	5			
						144,657 18 6
Pay and allowances, &c., of British soldiers attending Vocational Courses						15,544 12 4
Furlough allowances: Indian Army: Regimental:	£	s.	d.			
Officers	213,835	3	9			
Other ranks	9,225	15	9			
						223,060 19 6
Pay and allowances of Second Lieutenants on appointment						13,765 14 1
Miscellaneous						614 11 0
Carried forward			£			2,190,262 6 10 16,127,680 1 3

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -	1,573,133	11	10	449,673	8	10
RECEIPTS—*continued.*						
Revenue—*continued.*						
DEFENCE SERVICES: EFFECTIVE—*continued.*						
ARMY—*continued.*						
II. ADMINISTRATIVE SERVICES:						
Fees, &c., received in respect of King's India Cadets at the Royal Military College, Sandhurst - - - -	2,312	0	0			
Contribution by the Imperial Government for the year 1935–36 in respect of Secretary to the Consul-General at Meshed -	950	0	0			
Miscellaneous Receipts:	£	s.	d.			
Military Training - - - -	13	4	2			
Royal Indian Army Service Corps - -	0	15	8			
Arsenals: Indian Army Ordnance Corps, &c.	56	8	6			
Medical Services: Hospital stoppages -	350	8	0			
„ „ Other items - -	228	9	2			
	649	5	6			
IV. STAFF:						
Miscellaneous Receipts - - - - -	72	11	11			
V. PURCHASE AND SALE OF STORES:						
Stores brought from India with troops:	£	s.	d.			
Clothing - - - -	7,735	1	10			
Ordnance - - - -	7,570	15	7			
	15,305	17	5			
VI. SPECIAL SERVICES:						
Recoveries and adjustments of payments in previous years to Surplus Officers of the Indian Army - - -	335	5	9			
VII. TRANSPORTATION AND MISCELLANEOUS:						
Miscellaneous Receipts in connection with transport of troops - - - - - - -	1,902	6	6			
Miscellaneous Receipts in connection with concession passages - - - - - -	7,223	11	4			
Adjustment on account of military, &c., expenditure at Aden for 1933–34 and 1934–35 - - - - -	3,646	4	8			
Carried forward - - £	1,605,530	14	11	449,673	8	10

on account of the Central Government of India, from 1st April 1935 to 31st March 1936—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							2,190,262	6	10
DISBURSEMENTS—*continued.* **Expenditure**—*continued.*									
DEFENCE SERVICES: EFFECTIVE—*continued.*									
ARMY—*continued.*									
2. ADMINISTRATIVE SERVICES:									
Military Training:									
Furlough allowances: Officers				28,440	0	0			
" " Other ranks				1,118	11	7			
Miscellaneous				857	4	7			
							30,415	16	2
Army Education:									
Furlough allowances: Officers				3,419	2	8			
" " Other ranks				2,672	5	11			
Miscellaneous				825	0	11			
							6,916	9	6
Royal Indian Army Service Corps:									
Furlough allowances: Officers				40,382	6	11			
Other ranks				31,775	9	5			
Miscellaneous				110	15	8			
							72,268	12	0
Remount Depots:									
Furlough allowances: Officers				2,097	13	11			
" " Other ranks				533	3	6			
Miscellaneous				1	17	6			
							2,632	14	11
Veterinary Services:									
Furlough allowances: Officers				3,391	12	4			
Other ranks				69	12	10			
Miscellaneous				—					
							3,461	5	2
Arsenals:									
Furlough allowances: Indian Army Ordnance Corps, &c.:									
Officers				10,231	0	10			
Other ranks				22,242	15	1			
Miscellaneous				8	12	0			
							32,482	7	11
Medical Services:									
Furlough allowances: Officers				56,057	19	2			
Other ranks				6,432	8	10			
Sterling Overseas Pay: Indian Medical Service				26,720	12	8			
Pay, &c., of Lieutenants on appointment to the I.M.S.				8,234	14	10			
Cost of medical treatment of officers on leave				4,062	17	1			
Miscellaneous expenditure				396	0	2			
							101,904	12	9
Sundry Administrative Services:									
Furlough allowances: Officers				4,262	4	11			
Other ranks				1,090	4	1			
Miscellaneous expenditure				1,685	0	0			
							7,037	9	0
3. MANUFACTURING ESTABLISHMENTS:									
Furlough allowances and miscellaneous expenditure:									
Medical Depôts and Workshops				2,152	7	6			
Ordnance and Clothing Factories				1,457	6	7			
Grass Farms				3,296	10	8			
Dairy Farms				—					
							6,906	4	9
4. STAFF:									
Furlough allowances:	£	s.	d.						
Army Headquarters: Officers	16,328	3	4						
" " Other ranks	2,780	15	3						
Commands: Officers	14,068	17	3						
" Other ranks	2,216	6	4						
Districts and Brigades: Officers	25,525	17	11						
" " Other ranks	9,741	6	0						
				70,661	6	1			
Sterling Overseas Pay				4,008	4	6			
Indian Orderlies to His Majesty the King				2,100	1	7			
Miscellaneous expenditure				1,272	10	0			
							78,042	2	2
5. PURCHASE AND SALE OF STORES:									
Stores taken to India with Troops: Clothing				7,987	16	11			
Ordnance				9,090	0	0			
							17,077	16	11
6. SPECIAL SERVICES:									
Contribution towards cost of landing grounds				-	-	-	15,000	0	0
7. TRANSPORTATION AND MISCELLANEOUS:									
Military charges for Aden: Contribution to Imperial Govt.				150,000	0	0			
Special Unemployed Pay of surplus Officers				19,904	19	3			
Sea Transport charges				448,235	5	7			
Concession Passages				29,087	2	9			
Land Transport Charges				2,788	1	4			
Embarkation and Transport Staff:	£	s.	d.						
Furlough Allowances: Officers	814	12	1						
" " Men	1,369	1	11						
Miscellaneous	—								
				2,183	14	0			
Miscellaneous expenditure				1,588	4	9			
							653,787	7	8
Carried forward							3,218,195	5	9

Account of the Receipts and Disbursements of the Secretary of State in Council of India

	£	s.	d.	£	s.	d.
Brought forward - -	1,605,530	14	11	449,673	8	10
RECEIPTS—*continued.*						
Revenue—*continued.*						
DEFENCE SERVICES: EFFECTIVE—*continued.*						
MILITARY ENGINEER SERVICES:						
Miscellaneous Receipts - - - - -	10	6	8			
ROYAL AIR FORCE:	£	s.	d.			
Stores brought from India with Airmen:						
Clothing - - - -	1,080	0	5			
Ordnance - - - -	114	17	7			
Consolidated Clothing Allowances of Airmen returning from India - - -	3,082	9	4			
Fees in respect of cadets at Cranwell College - - - -	75	0	0			
Miscellaneous receipts - - -	85	12	6			
	4,437	19	10			
ROYAL INDIAN NAVY:						
Miscellaneous receipts - - - - -	295	9	5			
				1,610,274	10	10
DEFENCE SERVICES; NON-EFFECTIVE:						
ARMY:						
Recoveries from the War Office in respect of Retired Pay, &c., of Indian Troops, &c., lent:	£	s.	d.			
For the year 1935–36 - -	237,622	0	0			
Adjustments: 1933–34 - -	832	0	0			
1934–35 - -	5,190	0	0			
	243,644	0	0			
Other pensionary contributions - - - -	674	19	6			
Subscriptions towards Indian Military Service Family Pensions - - - - - -	49,742	4	11			
Recoveries from Civil Revenues in respect of pensions charged to Defence Services in previous years - -	9,448	6	5			
Refunds of short-service Gratuities - - -	1,200	0	0			
Hospital stoppages of retired officers and miscellaneous receipts - - - - - - -	2,303	0	0			
	307,012	10	10			
ROYAL INDIAN NAVY:						
Miscellaneous receipts - - - - -	536	1	1			
				307,548	11	11
EXTRAORDINARY RECEIPTS:						
Reparation receipts - - - - - - - -				171	17	11
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward) -			£	2,367,668	9	6

on account of the Central Government of India, from 1st April 1935 to 31st March 1936—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							3,218,195	5	9	16,127,680	1	3
DISBURSEMENTS—*continued.*												
Expenditure—*continued.*												
DEFENCE SERVICES: EFFECTIVE—*continued.*												
MILITARY ENGINEER SERVICES:												
Furlough Allowances: Officers						14,611	13	8				
" " Other ranks						9,683	17	6				
Miscellaneous expenditure						171	16	4				
									24,467	7	6	
ROYAL AIR FORCE:												
Payments to the Air Ministry in respect of personnel serving in India: For the year 1935–36						210,000	0	0				
Discharge Gratuities, 1934–35						1,332	0	0				
Unemployment Insurance (1934–35)						2,322	0	0				
National Health Insurance:	£	s.	d.									
1935	900	0	0									
1936	300	0	0									
1934 (Balance)	72	0	0									
						1,272	0	0				
Payment to Ministry of Health under Contributory Pensions Act (of which a moiety is recovered from issues of pay)						4,041	0	0				
Marriage allowances and allotments						74,077	5	10				
Consoldated Clothing Allnces. of Airmen proceeding to India						866	16	3				
Furlough allowances						8,876	17	10				
Educational Charges						4,066	10	0				
Stores taken to India with Airmen:	£	s.	d.									
Clothing	446	8	1									
Ordnance	195	3	3									
						641	11	4				
Cost of Sea Transport						24,599	7	0				
Miscellaneous expenditure						121	10	11				
									332,216	19	2	
ROYAL INDIAN NAVY:												
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.						100,345	13	6				
Furlough Pay						14,450	1	1				
Visit of H.M.I.S. "Hindustan" to Australia						1,300	0	4				
Miscellaneous expenditure						7,864	2	3				
									123,959	17	2	
QUETTA RECONSTRUCTION:												
Pay and Miscellaneous expenditure						-	-	-	195	3	9	
DEFENCE SERVICES: NON-EFFECTIVE:									3,699,034	13	4	
ARMY:												
Payments to the War Office on account of Retired Pay, Pensions, &c., of H.M.'s British Forces, for service in India:												
For the year 1935–36 £	1,170,682	0	0									
Adjustments: 1933–34	33	0	0									
1934–35	*—4,810*	*0*	*0*									
	1,165,905	0	0									
Less Adjustment for voyage periods	*—450*	*0*	*0*									
						1,165,455	0	0				
Pay and Pensions of Non-effective and Retired Officers of the Indian Service						1,876,133	5	4				
Wound Pensions and Gratuities						10,339	1	2				
Compassionate Allowances of Officers						1,915	18	3				
Gratuities: Army						6,212	13	5				
Pensions of Widows and Families of Officers killed in action or otherwise in the discharge of duty						116,866	3	8				
Pensions of Widows & Families of Officers, &c., of Indian Service						102,702	4	8				
Gratuities, &c., to Widows of Officers killed in action, &c.						200	0	0				
Pensions of Indian Non-commissioned Officers and men						1,198	1	11				
Cost of Medals, &c.						54	3	8				
Medical treatment of retired Officers, &c.						7,185	14	0				
						3,288,262	6	1				
Indian Military Service Family Pensions						320,214	2	1				
						3,608,476	8	2				
ROYAL AIR FORCE:												
Payment to the Air Ministry in respect of personnel serving in India, &c.						37,250	11	4				
ROYAL INDIAN NAVY:	£	s.	d.									
Retired Pay and Miscellaneous Pensions	49,842	14	6									
Gratuities	750	0	0									
Pension contributions and miscellaneous	662	15	11									
						51,255	10	5				
									3,696,982	9	11	7,396,017	3	3
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)									-	-	£	23,523,697	4	6

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - - - -				2,367,668	9	6

RECEIPTS—*continued.*

CAPITAL NOT CHARGED TO REVENUE.

DEBT.

PERMANENT DEBT INCURRED*:

India 3 per cent. Stock (1949–52) : Loan of £10,000,000 created under East India Loans Act, 1923, and previous Acts, and issued in July 1935 :						
For Railway Construction - - - - - - -	9,000,000	0	0			
For General Purposes - - - - - - -	1,000,000	0	0			
				10,000,000	0	0

UNFUNDED DEBT:

Indian Military Widows' and Orphans Fund (Sterling Branch) :						
Subscriptions and interest on balance - - - - -	88,809	2	8			
Superior Services (India) Family Pension Fund:						
Subscriptions and interest on balance - - - - -	53,362	16	10			
				142,171	19	6
Carried forward - -	-	-	£	12,509,840	9	0

* See "Suspense Accounts" on pages 16 and 17 for Discount on Loans, previously recorded in this Section.

on account of the Central Government of India, from 1st April 1935 to 31st March 1936—*continued.*

	£	s.	d.	£	s.	d.
Brought forward - - -				23,523,697	4	6

DISBURSEMENTS—*continued.*

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

RAILWAY CAPITAL ACCOUNT:

CONSTRUCTION OF STATE RAILWAYS:

State Railways worked by Companies:

Stores, Establishment Charges, &c.:

Assam-Bengal Railway - - - - - - -	83,158	13	4		
Bombay Baroda and Central India Railway - - - - - -	287,209	6	0		
Bengal-Nagpur Railway - - - - - - -	241,335	17	2		
Madras and Southern Mahratta Railway - - - - -	221,566	14	10		
*Rohilkund and Kumaon Railway - - - - - -	26,454	16	5		
South Indian Railway - - - - - - -	171,083	10	10		
*Bengal and North-Western Railway - - - - -	108,270	12	3		
				1,139,079	10	10

DEBT.

PERMANENT DEBT DISCHARGED:

	£	s.	d.	£	s.	d.
Capital portion of Annuities created in purchase of Railways (*see* details on page 22):						
East Indian Railway - - - - -	529,751	19	6			
Eastern Bengal Railway - - - -	49,387	13	9			
Great Indian Peninsula Railway - - - -	868,647	13	4			
Madras Railway - - - - - -	233,039	4	3			
Scinde Punjab and Delhi Railway - - -	151,012	2	10			
				1,831,838	13	8
India 5½ per cent. Stock (1932) - - - - - - -				50	0	0
India 6 per cent. Bonds (1935–37) - - - - - -				11,951,500	0	0
East Indian Railway 4½ per cent Debenture Stock - - - -				3,497,299	9	6
India 5 per cent. Stock (1942–47) purchased with the State Railways Sinking Funds (*see* details on page 22) - - - - - - -				174,109	15	8
						17,454,797 18 10

UNFUNDED DEBT:

Indian Military Widows' and Orphans' Fund (Sterling Branch) - -	8,073	4	10		
Superior Services (India) Family Pension Fund - - - - -	13,408	11	5		
				21,481	16	3
Carried forward - -				42,139,056	10	5

* Although for convenience the Bengal and North-Western and Rohilkund and Kumaon Railways are classed among the State Railways, a portion of each system is the property of the Company.

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - -							12,509,840	9	0

RECEIPTS—*continued.*

DEPOSITS AND ADVANCES (for details of Balances, *see* page 24).

	£	s.	d.	£	s.	d.
GOLD STANDARD RESERVE:						
Dividends on investments - - - - -	62,500	0	0			
Value of gold and securities handed over on the closing of the Reserve - - - - - - - -	39,989,343	1	9			
				40,051,843	1	9
PAPER CURRENCY RESERVE:						
Cost price of securities handed over on the closing of the Reserve - -				13,706,659	13	4
SILVER REDEMPTION RESERVE:	£	s.	d.			
Transfer from Gold Standard Reserve - - -	7,500,000	0	0			
Dividends on investments - - -	159,684 15 0					
Less: Fall in market value of securities -	19,155 3 6					
	140,529	11	6			
				7,640,529	11	6
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:						
Sums advanced by H.M. Treasury in connection with the Joint Select Committee (adjustment of excess advance) -	*—171*	*14*	*1*			
Miscellaneous repayments by H.M. Imperial Government -	1,867	3	3			
				1,695	9	2
ADVANCES REPAYABLE:						
Expenditure consequent on disturbances in Persia - -	-	-		17,938	4	9
SUSPENSE ACCOUNTS:						
Discount involved in the issue of loans:						
Instalments charged off against Revenue during the year (for details *see* page 24) - - - - -	375,253	13	4			
Purchase of India Stock and Bonds, &c. - - -	6,732,059	11	8			
Bengal and North-Western Railway 5 per cent. Debenture Stock (State Portion) Discount Sinking Fund - -	4,962	8	0			
Miscellaneous - - - - - - -	9,599	15	10			
				7,121,875	8	10
MISCELLANEOUS DEPOSITS:						
Mysore Debenture Stock Sinking Fund: Investment Account:						
Cost price of £24,372 Stock now cancelled - -	17,951	6	6			
Cost price of securities handed over to Mysore Government	46,404	3	0			
	64,355	9	6			
British Income Tax collected on behalf of H.M. Imperial Government - - - - - - -	772,383	4	2			
Currie Scholarship for Indian Forest Students - -	54	8	4			
Norman Memorial Fund - - - -	16	16	0			
Sir Pertab Singh Memorial Fund - - - -	300	0	0			
Pollock Memorial Fund - - - - -	18	4	0			
Amounts deducted from salaries of India Office Establishment for payment to insurance societies, benevolent associations, &c. - - - - - - - -	5,236	9	3			
Madras and Southern Mahratta Railway (Mysore Railway):						
Interest on Debenture Stock - - - -	48,000	0	0			
Miscellaneous - - - - - -	279,949	4	4			
				1,170,313	15	7
						69,710,855 4 11
Carried forward - - -					£	82,220,695 13 11

on account of the Central Government of India, from 1st April 1935 to 31st March 1936—*continued.*

								£	s. d.
				Brought forward				42,139,056	10 5
				DISBURSEMENTS—*continued.*					
DEPOSITS AND ADVANCES (for details of Balances, *see* page 24).									
GOLD STANDARD RESERVE:					£	s.	d.	£ s. d.	
Transfer to Silver Redemption Reserve					7,500,000	0	0		
Transfer of assets to the Reserve Bank					32,500,000	0	0		
					40,000,000	0	0		
Appropriation to Revenue					53,980	9	2		
								40,053,980 9 2	
PAPER CURRENCY RESERVE:									
Transfer of assets to the Reserve Bank								13,706,659 13 4	
SILVER REDEMPTION RESERVE:				£	s.	d.			
Investments in British Government securities				7,519,077	17	6			
Less Fall in market value of securities				19,155	3	6			
							7,499,922	14 0	
Appropriation to Revenue							140,529	11 6	
								7,640,452 5 6	
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:									
Miscellaneous payments on behalf of H.M. Imperial Government								2,248 2 7	
SUSPENSE ACCOUNTS:									
Discount involved in the issue of loans:									
Issue of £10,000,000 India 3 per cent. Stock (1949–52) in July 1935					£	s.	d.		
					200,000	0	0		
Purchase of India Stock and Bonds, &c.					13,973	11	10		
Balances with Sub-Accountants					5,015	14	10		
Miscellaneous					7,874	11	8		
								226,863 18 4	
MISCELLANEOUS DEPOSITS:									
Mysore Debenture Stock Sinking Fund:									
Amount applied to the cancellation of Stock					17,951	6	6		
Transfer of surplus assets to the Mysore Government					46,404	3	0		
					64,355	9	6		
British Income Tax paid to H.M. Imperial Government					773,596	19	6		
Currie Scholarship for Indian Forest Students					25	0	0		
Norman Memorial Fund					16	13	0		
Sir Pertab Singh Memorial Fund					—				
Pollock Memorial Fund					18	0	0		
Deductions from salaries for payment to insurance societies, benevolent associations, &c.					5,131	2	10		
Madras and Southern Mahratta Railway (Mysore Railway):									
Interest on Debenture Stock					48,000	0	0		
Unclaimed Dividends: Madras Railway Company					0	17	6		
Miscellaneous					279,398	12	6		
								1,170,542 14 10	
									62,800,747 3 9
				Carried forward				£	104,939,803 14 2

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - -							82,220,695	13	11

RECEIPTS—*continued.*

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA:

REMITTANCE ACCOUNT:

Receipts from Imperial Government Departments:						
War Office:						
Expenditure in India in connection with						
Remittances paid in India on behalf of the Asiatic Artillery at Hong Kong and Singapore - -	22,179	0	7			
Enlistment of Indians for service in the Colonies -	2,448	11	10			
Sums due to Officers and others serving in India -	15,790	7	2			
Additional Indian Troops lent for service at Hong Kong	1,137	17	6			
Pensions issued in India - - - -	31,720	6	2			
Troops sent to Abyssinia, Aden and the Sudan	12,000	0	0			
				85,276	3	3
Air Ministry:						
Expenditure in India in connection with						
Funds supplied to the Royal Air Force, Iraq -	113,700	0	0			
Funds for Command Accountant, R.A.F., Aden -	232,125	0	0			
Sums due to Officers and others residing in India -	4,970	7	2			
				350,795	7	2
Admiralty:						
Advances in India on account of Naval Services -	156,851	14	7			
Pensions issued in India - - - - -	732	14	10			
				157,584	9	5
Board of Trade:						
Expenditure in India on Transports - - -	15,169	2	3			
Lighthouses in the Red Sea - - - -	4,113	11	5			
Balances on Indian Shipping Masters' Accounts -	1,094	3	1			
				20,376	16	9
Sundry Departments and Dominion Governments:						
Postal and Money Order transactions with Colonial Administrations - - - - -	372,408	3	4			
Pensions, &c., issued in India on behalf of H.M. Paymaster General - - - - -	7,570	4	5			
Payments in India chargeable to Ministry of Pensions -	31,028	10	9			
Advances in India on account of Emigration of Coolies and African Protectorates - - - -	32,326	0	0			
Political Expenditure at Aden - - - -	13,728	16	3			
Opium shipped to the Governments of Hong Kong, the Straits Settlements and Sarawak - - -	76,295	6	3			
Expenditure in connection with Dominion Officers serving in India - - - - -	7,014	7	11			
Contribution to Quetta Relief Fund - -	50,000	0	0			
Miscellaneous advances in India - - -	99,373	8	4			
				689,744	17	3
				1,303,777	13	10
Other Remittance transactions:						
Sale of Silver - - - - - - - -				1,541,636	5	5
Sundry Provident Funds - - - - - - -				535	7	10
Indian Military Widows' and Orphans' Fund (Rupee Branch) - - -				7	0	0
Miscellaneous receipts - - - - - - - -				40,856	1	9
Carried forward - - £				2,886,812	8	10	82,220,695	13	11

on account of the Central Government of India, from 1st April 1935 to 31st March 1936—*continued.*

	£	s.	d.
Brought forward - - - -	104,939,803	14	2

DISBURSEMENTS—*continued.*

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA:

REMITTANCE ACCOUNT:

	£	s.	d.	£	s.	d.
Payments to Imperial Government Departments:						
War Office:						
Miscellaneous Remittances from India - - -	47,097	6	8			
Effects of deceased Officers and men of the British Army -	4,987	6	5			
Air Ministry:						
Miscellaneous Remittances from India - - -	3,070	13	10			
Board of Trade:						
Basses and Minicoy Light Dues - - - -	714	18	6			
Sundry Departments and Dominion Governments:						
Postal and Money Order transactions with the United Kingdom	234,000	0	0			
Unemployment Insurance: Sale of stamps in India - -	312	1	2			
Miscellaneous payments to be brought to charge or recovered in India - - - - - - - -	61,583	13	11			
				351,766	0	6
Other Remittance transactions:						
Remittances for payment by the India Office - - - - -				675	15	0
Remittances by British Troops for deposit in the Post Office Savings Bank or investment in British Securities - - - - - -				103,666	19	8
Effects of deceased Officers and Warrant Officers of the Indian Army - -				60	11	4
Telegraphic Transfers drawn by His Majesty's Minister at Tehran, in respect of advances made on Indian account - - - - - -				29,500	0	0
Commutations of Military, &c., Retired Pay - - - - -				108,319	4	0
Pay and Pensions chargeable to Local Funds, &c. - - - - -				3,274	5	2
Transfer from India of transactions on account of the Indian Military Widows' and Orphans' Fund (Sterling Branch) - - - - - -				52,765	11	11
Transfer from India of transactions on account of the Superior Services (India) Family Pension Fund - - - - - - - -				22,597	16	7
Rohilkund and Kumaon Railway Company: Interest on 4 per Cent. Debenture Stock allocated to State Works and on Capital Overdrafts provided by Company				20,481	19	9
Refund of Capital advanced by the Rohilkund and Kumaon Railway Company for State purposes (final instalment) - - - - - -				26,794	5	0
Exchange adjustments on Remittance Transactions - - - -				0	0	8
Miscellaneous payments to be brought to charge or recovered in India - -				150,162	0	0
Carried forward - £				870,064	9	7
				104,939,803	14	2

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India

	£ s. d.	£ s. d.
Brought forward - -	2,886,812 8 10	82,220,695 13 11
RECEIPTS—*continued.*		
Remittance—*continued.*		
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA—*continued.*		
TRANSFERS OF CASH BALANCES BETWEEN ENGLAND AND INDIA:		
Remittances through the Reserve Bank - - - - -	22,000,000 0 0	
		24,886,812 8 10
TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT	- £	107,107,508 2 9
RECEIPTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (*See* detailed accounts.)		
Madras - - - - - -	60 15 2	
Bengal - - - - - -	3 14 0	
United Provinces - - - - -	884 11 5	
Burma - - - - - -	450 14 11	
		1,399 15 6
TOTAL RECEIPTS - - - - - - - -	£	107,108,907 18 3
BALANCE on the 1st April 1935, held as follows:—		
Cash in hand or at the Bank of England - - - -	1,011,278 12 11*	
British Treasury Bills - - - - - -	14,708,744 5 10	
		15,720,022 18 9
	£	122,828,930 17 0

* Including £2,137 7*s.* 5*d.* uninvested cash of the Gold Standard Reserve.

INDIA OFFICE,
18th August 1936.

on account of the Central Government of India. from 1st April 1935 to 31st March 1936—*continued.*

	£ s. d.	£ s. d.
Brought forward - -	870,064 9 7	104,939,803 14 2
DISBURSEMENTS—*continued.*		
Remittance—*continued.*		
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA—*continued.*		
TRANSFER OF CASH BALANCES BETWEEN ENGLAND AND INDIA:		
Remittances through the Reserve Bank - - - - - -	10,835,774 8 8	11,705,838 18 3
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA - - - - - - - - - - - -		5,466,534 16 3
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT - - £		122,112,177 8 8
DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (*See* detailed accounts.)		
Madras - - - - - -	17,633 8 9	
Bombay - - - - - -	26,565 4 0	
Bengal - - - - - -	23,052 16 9	
United Provinces of Agra and Oudh - -	17,454 15 7	
Punjab - - - - - -	21,792 6 3	
Burma - - - - - -	44,657 4 2	
Bihar and Orissa - - - - -	11,111 3 2	
Central Provinces and Berar - - -	8,106 18 11	
Assam - - - - - -	10,111 8 8	
Coorg - - - - - -	109 17 7	
North-West Frontier Province - - -	3,813 18 7	
		184,409 2 5
TOTAL DISBURSEMENTS - - - - - - - - £		122,296,586 11 1
BALANCE on the 31st March 1936, held as follows:—		
Cash in hand or at the Bank of England - - - - - - - -		532,344 5 11
£		122,828,930 17 0

SIDNEY TURNER
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
18th February 1937.

E. L. BALL,
Auditor.

APPENDIX I.

A.—Statement showing the details of the payments on pages 4 and 15 in respect of *Annuities created in purchase of Railways.*

	Annual amount of Annuity.	Adjustments in respect of Unclaimed Annuity, &c.	Contribution towards management, &c., in respect of Annuity redeemed.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d
East Indian Railway: Annuity terminating in 1953, at the rate of 5*l.* 12*s.* 6*d.* for 100*l.* Stock of the Company	1,145,287 18 10	*—1,425 14 10*	1,368 11 10	1,145,230 15 10
Eastern Bengal Railway: Annuity terminating in 1957, at the rate of 6*l.* 3*s.* 4·79*d.* for 100*l.* Stock of the Company	116,850 14 8	*—24 19 9*	—	116,825 14 11
Great Indian Peninsula Railway: Annuity terminating in 1948, at the rate of 6*l.* 13*s.* 6·776*d.* for 100*l.* Stock of the Company	1,268,516 0 6	*—50 1 6*	11 5 6	1,268,477 4 6
Madras Railway: Annuity terminating in 1956, at the rate of 5*l.* 7*s.* 10·795*d.* for 100*l.* Stock of the Company	488,381 5 8	*—3 7 10*	—	488,377 17 10
Scinde Punjab and Delhi Railway: Annuity terminating in 1958, at the rate of 5*l.* 3*s.* 3·141*d.* for 100*l.* Stock of the Company	371,361 3 6	*—104 14 10*	18 4 0	371,274 12 8
£	3,390,397 3 2	*—1,608 18 9*	1,398 1 4	3,390,186 5 9*

* Charged as Capital redeemed during 1935-36 (*see* page 15) £1 831,838 13*s.* 8*d.*, and Interest on Capital (*see* page 4) £1,558,347 12*s.* 1*d.*

B.—Statement showing the details of the payment on page 15, under Permanent Debt Discharged in respect of *State Railways—Sinking Funds.*

	Stock purchased and cancelled. India 5 per cent. Stock (1942-47).	Cost.		
		East Indian Railway.	Eastern Bengal Railway.	Scinde Punjab and Delhi Railway.
State Railways—Sinking Funds: *Created pursuant to Acts 42 & 43 Vict. c. 206 s. 51, and 44 & 45 Vict. c. 53, s. 2 (a)*	£ s. d.	£ s. d.	£ s. d.	£ s. d.
East Indian Railway	103,638 16 11	119,050 0 0	—	—
Eastern Bengal Railway	8,313 14 10	—	9,550 0 0	—
Scinde Punjab and Delhi Railway	62,157 3 11	—	—	71,400 0 0
£	174,109 15 8	119,050 0 0	9,550 0 0	71,400 0 0
		£200,000 0 0†		

† The difference between the cost price and the nominal value of the Stock is included in the sum of £119,125 13*s.* 10*d.* on page 5.

C.—STATEMENT showing the details of the payments on page 3 under the RAILWAY REVENUE ACCOUNT in respect of *State Railways—Interest on Debt.*

	Bombay Baroda and Central India Railway.	East Indian Railway. *	Eastern Bengal Railway (including Bengal Central Railway). *	Great Indian Peninsula Railway (including Indian Midland Railway).	Madras Railway.	Oude and Rohilkund Railway †	Scinde Punjab and Delhi Railway. *	South Indian Railway.	Burma Railways.	Total.
STATE RAILWAYS—INTEREST ON DEBT:	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
On India 4½ per Cent. Stock	.	—	—	—	—	*—192 7 0*	—	—	—	
On India 3½ per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and portion of the Capital Stock of the Indian Midland Railway Company	58,635 3 4	258,952 5 4	14,050 14 8	18,364 18 0	31,314 18 0	*—3,371 19 8*	112,135 2 8	—	—	
On India 3 per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and for purchase of Undertakings of Railway Companies	326,448 7 8	*18,255 10 0*	13,464 4 8	97,896 10 0	—	308,934 4 8	*—15,261 3 4*	119,886 13 8	—	
On India 2½ per Cent. Stock issued in redemption of portion of Debentures and Debenture Stock	—	*—3,799 16 0*	*—283 8 0*	—	—	10,763 1 4	*—2,487 7 0*	7,623 13 0	—	
On unredeemed Annuity Capital outstanding on 31st March 1924	—	817,033 2 0	84,693 3 10	636,730 2 8	330,878 12 2	—	272,761 13 10	—	—	
	385,083 11 0	1,053,930 1 4	111,924 15 2	752,991 10 8	362,193 10 2	316,132 19 4	367,148 6 2	127,510 6 8	—	3,476,915 0 6
On Railway Debenture Stock	—	628,339 0 3	13,946 5 4	230,549 10 10	—	—	—	19,124 19 8	37,499 9 10	929,459 5 11
£	385,083 11 0	1,682,269 1 7	125,871 0 6	983,541 1 6	362,193 10 2	316,132 19 4	367,148 6 2	146,635 6 4	37,499 9 10	4,406,374 6 5

* Sinking Funds were established in connection with these Railways to redeem India 3½ and 3 per Cent. Stock issued in lieu of Annuity or Debenture Stock. These Funds have been applied to the purchase of India Stock of the denomination offering the best yield. The minus figures represent the interest on India 2½ per Cent. Stock so purchased, and on India 3 per Cent. Stock purchased in excess of the amount issued.

† The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been partly applied to the redemption of India 4½ and 3½ per Cent. Stock instead of India 3 per Cent. Stock.

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India, on account of the Central Government of India, from 1st April 1935 to 31st March 1936—*continued* (Appendix).

APPENDIX II.

STATEMENT showing the Balances on Accounts included under "DEPOSITS AND ADVANCES" (*see* pages 16 and 17).

DEBIT BALANCES.

	Balance, 1st April 1935.	Transactions during 1935–36. Payments.	Transactions during 1935–36. Receipts.	Balance, 31st March 1936.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Silver Redemption Reserve: Investment Account	—	7,499,922 14 0	—	7,499,922 14 0
Joint Select Committee	—*171 14 1*	—	—*171 14 1*	—
Accounts with Imperial Government: Miscellaneous	1,548 1 10	2,248 2 7	1,867 3 3	1,929 1 2
Expenditure consequent on disturbances in Persia	17,938 4 9	—	17,938 4 9	—
Purchase of India Stock and Bonds	11,619,764 9 5	13,973 11 10	6,732,059 11 8	4,901,678 9 7
Discount on India Loans:				
India 5½ p.c. Stock (1936–38)	180,466 17 10	—	118,448 9 5	62,018 8 5
,, 5 ,, (1942–47)	399,836 2 6	—	44,147 11 8	355,688 10 10
,, 4½ ,, (1950–55)	3,670,083 0 7	—	156,187 15 8	3,513,895 4 11
,, 4½ ,, (1958–68)	1,370,040 7 10	—	31,335 16 7	1,338,704 11 3
,, 4 ,, (1948–53)	278,699 6 5	—	14,960 6 5	263,739 0 0
,, 3½ ,, (1984–59)	295,051 14 2	—	10,173 13 7	284,878 0 7
,, 3 ,, (1949–52)	—	200,000 0 0	—	200,000 0 0
Balances with Sub-Accountants	25.887 8 6	5,015 14 10	—	30,903 3 4
Suspense: Miscellaneous	4,417 16 1	7,874 11 8	9,599 15 10	2,692 11 11
Mysore Debenture Stock Sinking Fund: Investment Account	64,355 9 6†	—	64,355 9 6	—
Pollock Memorial Fund: Investment Account	356 10 9	—	—	356 10 9
TOTAL £	17,928,273 16 1*	7,729,034 14 11	7,200,902 4 3	18,456,406 6 9

CREDIT BALANCES.

Silver Redemption Reserve	—	140,529 11 6	7,640,529 11 6	7,500,000 0 0
Bengal and North-Western Railway 5 per cent. Debenture Stock (State portion) Discount Sinking Fund	20,936 8 7	—	4,962 8 0	25,898 16 7
British War Loan Interest retained	418,025 1 7	—	—	418,025 1 7
British Income Tax	3,987 18 7	773,596 19 6	772,383 4 2	2,774 3 3
Currie Scholarship for Forest Students	76 17 1	25 0 0	54 8 4	106 5 5
Norman Memorial Fund	6 10 2	16 13 0	16 16 0	6 13 2
Sir Pertab Singh Memorial Fund	550 0 0	—	300 0 0	850 0 0
Pollock Memorial Fund	358 1 9	18 0 0	18 4 0	358 5 9
Mysore Debenture Stock Sinking Fund	64,355 9 6†	64,355 9 6	—	—
Deductions from Salaries:				
C.S. Insurance Society	987 16 11	4,585 12 6	4,604 17 11	1,007 2 4
Hospital Saving Association	49 5 9	227 0 2	231 9 5	53 15 0
P.O. Sanatorium Society	—	15 12 10	15 12 10	—
C.S. Sports Society	6 15 0	26 19 0	26 7 0	6 3 0
C.S. Benevolent Fund	10 4 9	45 2 6	44 18 6	10 0 9
Social Service Association	—	230 15 10	313 3 7	82 7 9
Unclaimed Dividends: Madras Railway Company	0 17 6	0 17 6	—	—
Miscellaneous Deposits	3,930 3 4	279,398 12 6	279,949 4 4	4,480 15 2
TOTAL £	513,281 10 6‡	1,263,072 6 4	8,703,450 5 7	7,953,659 9 9

* Differs from the closing balance shown in last year's accounts by £6,194,177 9s. 4*d.* on account of the inclusion under "Suspense Accounts" instead of under "Debt," with effect from 1st April 1935, of the outstanding portion of the discount on India Loans, in course of adjustment against Revenue.

† In addition, £31,300 Bombay City Improvement Trust 4 per cent. Debentures, purchased in India and therefore not included in this balance, have been transferred to the Mysore Government during 1935–36.

‡ The sum of 17s. 6*d.* paid during the year in respect of the Madras Railway Company Unclaimed Dividends forms part of a larger amount outstanding since 1909 which had been written off: this sum accordingly did not appear among the balances shown in last year's accounts.

STATEMENT OF VOTED EXPENDITURE included in the Disbursements of the SECRETARY OF STATE IN COUNCIL OF INDIA from 1st April 1935 to 31st March 1936.

CENTRAL GOVERNMENT OF INDIA.

EXPENDITURE.

	£ s. d.	£ s. d.	£ s. d.
CUSTOMS: Contribution to the International Customs Tariffs Bureau, 1935-36			361 4 8
TAXES ON INCOME: Expenditure in connection with appeals from India			3,921 15 3
FOREST: Subscription of Forest Research Institute, Dehra Dun, to International Union of Forest Research Organisations (1936)			7 18 5
RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS: INTEREST ON DEBT, &C.:			
Management of Railway Specific Debt		20,573 1 5	
STATE RAILWAYS: WORKING EXPENSES:			
Subscription to International Railway Congress	237 10 10		
Pay and allowances of officers on leave from India	439 2 7		
		676 13 5	
PAYMENTS TO WORKED LINES:			
Rental paid to the South Behar Railway Company		30,000 0 0	
MISCELLANEOUS RAILWAY EXPENDITURE:			
Pensions of former employees in London Offices of East Indian Railway and Great Indian Peninsula Railway	119 15 7		
Pensionary charges of military officers in respect of railway employment	918 2 0		
Miscellaneous charges	29 2 2		
		1,066 19 9	
			52,316 14 7
POSTS AND TELEGRAPHS REVENUE ACCOUNT:			
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:			
Payments under the Postal arrangement with the Lords of His Majesty's Treasury			28,000 0 0
INTEREST ON ORDINARY DEBT:	£ s. d.		
Management of Debt	252,069 6 6		
Deduct: Management of Railway Specific Debt	*-20,573 1 5*		
		231,496 5 1	
Stamp duty on Transfers and Powers of Attorney, &c.		13,366 2 8	
			244,862 7 9
GENERAL ADMINISTRATION:			
England:			
Law Charges		69 19 6	
Postage and Telegrams to India and other places abroad		10,304 19 1	
Office contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements, and petty charges		14,125 3 6	
		24,500 2 1	
Deduct: Contribution by His Majesty's Treasury		*9,083 0 0*	
			15,417 2 1
India:			
Heads of Provinces:			
Miscellaneous expenditure			92 8 6
Miscellaneous: Indian Civil Service:			
Examination expenses and miscellaneous expenditure			3,106 13 1
ADMINISTRATION OF JUSTICE:			
Miscellaneous expenditure			16 16 0
JAILS AND CONVICT SETTLEMENTS:			
Pay of an Officer on leave from India and miscellaneous expenditure			186 4 7
POLICE:			
Examination expenses in connection with appointments to the Indian Police and miscellaneous expenditure			192 19 0
SCIENTIFIC DEPARTMENTS:			
Expenses attending the preparation of "Fauna Indica"		2,450 15 11	
Expenditure on the production of a Dictionary of Pali Names		400 0 0	
Contingent expenses of the India Museum Collection at Kew		252 18 10	
Miscellaneous expenditure		10 0 0	
			3,113 14 9
MEDICAL:			
Pay of an officer on leave		79 10 0	
Cost of the maintenance of a Lunatic at the Coton Hill Hospital, Stafford		83 0 0	
			162 10 0
Carried forward		£	351,758 8 8

EXPENDITURE—*continued.*

	£	s.	d.	£	s.	d.
Brought forward						
				351,758	8	8
PUBLIC HEALTH:						
Contributions towards International Bureau of Public Health	1,030	8	6			
Expenses at Jeddah in connection with the Indian Pilgrimage	2,336	15	3			
Miscellaneous expenditure	53	6	11			
				3,420	10	8
AVIATION:						
Contribution to the International Commission for Air Navigation	572	9	4			
Payment to the Air Ministry for loan of an Inspector of Aircraft	697	14	4			
				1,270	3	8
MISCELLANEOUS DEPARTMENTS:						
Expenditure of the India Office Library	2,406	18	6			
Expenditure of the Record Department of the India Office	347	17	5			
Grant to the Royal Asiatic Society	315	0	0			
				3,069	15	11
MINT:						
Miscellaneous expenditure				15	8	4
CIVIL WORKS:						
Contribution to the British Standards Institution	500	0	0			
Miscellaneous expenditure	26	16	11			
				526	16	11
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Pensions of Military Officers in respect of civil employment				1,560	6	4
STATIONERY AND PRINTING:						
Stationery, Printing and Bookbinding for the India Office, &c.	9,030	18	3			
Deduct: Contribution by His Majesty's Treasury	*3,496*	*0*	*0*			
				5,534	18	3
MISCELLANEOUS:						
Contribution towards expenses of the League of Nations	111,081	2	11			
League of Nations Assembly and Committees	121	16	3			
International Labour Conference	690	8	5			
Joint Select Committee on Indian Constitutional Reforms	1,346	18	7			
Burma Financial Arbitration	25	2	6			
Indian Delimitation Committee and Financial Enquiry	64	15	6			
Expenditure in connection with the Jubilee celebrations	120	17	7			
Contribution towards the School of Oriental Studies	1,187	10	0			
Relief and repatriation of destitute Indians	547	0	6			
Commission on pensions and leave allowances paid abroad	497	8	3			
Books and Newspapers supplied to India	305	1	0			
Cost of insignia of Indian Orders	1,977	14	6			
Charges for actuarial work performed for the India Office	1,703	0	0			
Contribution towards cost of civil emergency measures at Aden	4,000	0	0			
Expenditure in connection with the settlement in Brazil of Russian refugees	2,604	19	11			
Sundry items	1,346	8	11			
				127,620	4	10
TOTAL VOTED EXPENDITURE CHARGEABLE AGAINST REVENUE			£	494,776	13	7

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

RAILWAY CAPITAL ACCOUNT:

	£	s.	d.	£	s.	d.
CONSTRUCTION OF STATE RAILWAYS:						
State Railways worked by Companies:						
Stores, Establishment Charges, &c.:						
Assam-Bengal Railway	83,158	13	4			
Bombay Baroda and Central India Railway	287,209	6	0			
Bengal-Nagpur Railway	241 335	17	2			
Madras and Southern Mahratta Railway	221,566	14	10			
Rohilkund and Kumaon Railway	26,454	16	5			
South Indian Railway	171,083	10	10			
Bengal and North-Western Railway	108,270	12	3			
				1,139,079	10	10
TOTAL VOTED EXPENDITURE ON ACCOUNT OF THE CENTRAL GOVERNMENT OF INDIA			£	1,633,856	4	5

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF MADRAS, from the 1st April 1935 to the 31st March 1936.

RECEIPTS.

	£ s. d.
ADMINISTRATION OF JUSTICE:	
Adjustment of cost of passage to India	3 6 0
MISCELLANEOUS:	
Adjustment of cost of passages to India	57 9 2
	£60 15 2

DISBURSEMENTS.

	£ s. d.	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):			
Law Charges in connection with Appeals from India		144 3 3	—
GENERAL ADMINISTRATION (*Reserved*):			
HEADS OF PROVINCES:			
Leave pay of Aide-de-Camp to the Governor			215 0 0
SECRETARIAT:			
Law Charges in connection with an Appeal from India	93 0 0		
Cost of copying Records	5 17 0		
		98 17 0	—
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers		595 14 5	—
		694 11 5	215 0 0
ADMINISTRATION OF JUSTICE (*Reserved*):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports		49 12 8	—
Law Charges in connection with Appeals from India		99 0 3	—
Voyage and equipment allowance of High Court Judge on appointment		—	500 0 0
		148 12 11	500 0 0
JAILS AND CONVICT SETTLEMENTS (*Reserved*):			
Leave pay of an Officer		245 17 9	—
POLICE (*Reserved*):			
Outfit allowance of an Officer on appointment		—	30 0 0
SCIENTIFIC DEPARTMENTS (*Transferred*):			
Cost, freight and packing of copies of final volume of "Flora of Madras"		211 14 11	—
MEDICAL (*Transferred*):			
Leave pay of Officers		—	642 15 0
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):			
Pensions of Military Officers, &c., in respect of Civil employment		538 8 1	14,262 5 5
		1,983 8 4	15,650 0 5
TOTAL		£17,633 8 9	

INDIA OFFICE,
6th August 1936.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
20th January 1937.

E. L. BALL,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BOMBAY, from the 1st April 1935 to the 31st March 1936.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with an Appeal from India - -	99 0 9	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:		
Leave pay, allotments, &c., of members of the Governor's Band	97 12 0	—
Leave salary of a member of the Executive Council - -	—	758 9 11
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers - - - - -	479 15 6	—
	577 7 6	758 9 11
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports - - - - - -	49 12 8	—
Law Charges in connection with Appeals from India - -	944 16 9	—
	994 9 5	—
JAILS AND CONVICT SETTLEMENTS (*Reserved*):		
Maintenance of a convict transferred from India - - -	135 0 8	—
POLICE (*Reserved*):		
Outfit allowances of Officers on appointment - - -	—	60 0 0
MEDICAL (*Transferred*):		
Leave pay of an Officer - - - - - -	194 1 9	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers, &c. in respect of Civil employment -	411 3 9	23,335 10 3
	2,411 3 10	24,154 0 2
TOTAL - - - -	£26,565 4 0	

INDIA OFFICE,
6th August 1936.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
20th January 1937.

E. L. BALL,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BENGAL, from the 1st April 1935 to the 31st March 1936.

RECEIPTS.

	£ s. d.
ADMINISTRATION OF JUSTICE:	
Adjustment of cost of passage to India	3 14 0

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with Appeals from India	31 13 11	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES:		
Leave pay, &c., of Aides-de-Camp to the Governor	—	295 14 10
Leave pay, allotments, &c., of members of the Governor's Band	110 16 11	—
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	607 14 4	—
	718 11 3	295 14 10
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	49 12 8	—
Law Charges in connection with Appeals from India	1,059 5 3	—
	1,108 17 11	—
JAILS AND CONVICT SETTLEMENTS (*Reserved*):		
Leave pay of an Officer	79 7 1	—
POLICE (*Reserved*):		
CIVIL POLICE:		
Outfit allowances of Officers on appointment	—	60 0 0
PORTS AND PILOTAGE (*Reserved*):		
Leave pay of an Officer	—	91 3 10
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers, &c, in respect of Civil employment	1,621 15 0	19,045 12 11
	3,560 5 2	19,492 11 7
TOTAL	£23,052 16 9	

INDIA OFFICE,
6th August 1936.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and is, in my opinion, correct.

INDIA AUDIT OFFICE,
20th January 1937.

E. L. BALL,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH, from the 1st April 1935 to the 31st March 1936.

RECEIPTS.

	£ s. d.
LAND REVENUE:	
Recovery of Law Charges in connection with an Appeal	881 9 5
ADMINISTRATION OF JUSTICE:	
Adjustment of cost of passage to India	3 2 0
	£884 11 5

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES:		
Leave salary of Private Secretary to the Governor	—	222 5 10
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	699 13 5	—
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	49 12 8	—
Law Charges in connection with Appeals from India	424 5 0	—
	473 17 8	—
JAILS AND CONVICT SETTLEMENTS (*Reserved*):		
Maintenance of a convict transferred from India	135 0 8	—
POLICE (*Reserved*):		
Outfit allowances of Officers on appointment	—	60 0 0
MEDICAL (*Transferred*):		
Leave pay, &c., of Officers	157 5 9	779 19 3
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	1,275 1 6	13,651 11 6
	2,740 19 0	14,713 16 7
TOTAL	£17,454 15 7	

INDIA OFFICE,
6th August 1936.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and is, in my opinion, correct.

INDIA AUDIT OFFICE,
20th January 1937.

E. L. BALL,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE PUNJAB, from the 1st April 1935 to the 31st March 1936.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES:		
Leave pay of Aides-de-Camp to the Governor	—	483 8 9
SECRETARIAT:		
Cost of copying Records	14 1 3	—
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	543 14 11	—
	557 16 2	483 8 9
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	49 12 8	—
Law Charges in connection with Appeals from India	357 9 3	—
	407 1 11	—
JAILS AND CONVICT SETTLEMENTS (*Reserved*):		
Maintenance of a convict transferred from India	135 0 8	—
POLICE (*Reserved*):		
Outfit allowances of Officers on appointment	—	60 0 0
MEDICAL (*Transferred*):		
Leave pay of Officers	489 7 2	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	66 7 6	19,593 4 1
	1,655 13 5	20,136 12 10
TOTAL	£21,792 6 3	

INDIA OFFICE,
6th August 1936.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
20th January 1937.

E. L. BALL,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BURMA, from the 1st April 1935 to the 31st March 1936.

RECEIPTS.

	£ s. d.
POLICE:	
Adjustment of excess charges in previous years in respect of leave pay of Burma Military Police Officers	439 11 5
SUPERANNUATION:	
Adjustment of excess charges in previous years in respect of pensions of Military Officers	11 3 6
	£450 14 11

DISBURSEMENTS.

	£ s. d.	Voted. £ s. d.	Non-Voted. £ s. d.
GENERAL ADMINISTRATION (*Reserved*):			
HEADS OF PROVINCES:			
Leave salary of the Governor	1,163 17 5		
Leave salary of Private Secretary	168 8 5		
Leave pay of Aide-de-Camp	12 11 2		
Voyage and equipment allowance of the Governor-designate	1,500 0 0		
		—	2,844 17 0
SECRETARIAT:			
Expenses in connection with the visit to Burma of Sir L. Kershaw		—	232 12 5
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers		523 15 1	—
		523 15 1	3,077 9 5
ADMINISTRATION OF JUSTICE (*Reserved*):			
Law Charges in connection with an Appeal from India		57 15 0	—
Voyage and equipment allowance of High Court Judge on appointment		—	500 0 0
JAILS AND CONVICT SETTLEMENTS (*Reserved*):			
Leave pay, &c., of Officers		—	537 17 9
POLICE (*Reserved*):			
CIVIL POLICE: Outfit allowances of Officers on appointment		—	60 0 0
BURMA MILITARY POLICE: Leave pay, &c., of Officers		—	6,379 17 4
		—	6,439 17 4
MEDICAL (*Transferred*):			
Leave pay, &c., of Officers		245 19 10	597 5 8
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):			
Pensions of Military Officers, &c., in respect of Civil employment		557 15 5	31,884 6 3
MISCELLANEOUS (*Reserved*):			
Expenditure in connection with the Burma Financial Arbitration		25 2 5	210 0 0
		1,410 7 9	43,246 16 5
TOTAL		£44,657 4 2	

INDIA OFFICE,
6th August 1936.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
20th January 1937.

E. L. BALL.
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BIHAR AND ORISSA, from the 1st April 1935 to the 31st March 1936.

RECEIPTS.

Nil.

DISBURSEMENTS.

	£ s. d.	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):			
Law Charges in connection with Appeals from India:			
Maharaj Kumar Srinivas Prasad Singh *v.* Keshava Prasad Singh		934 11 5	—
Pani Ram Modi and others *v.* Sikri Encumbered Estate		84 3 3	—
Bindeshwari Charan Singh *v.* Dhargully Encumbered Estate		362 6 9	—
		1,381 1 5	—
GENERAL ADMINISTRATION (*Reserved*):			
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:			
Leave salary of a member of the Executive Council	1,111 14 8		
Leave salary of Private Secretary to the Governor	503 13 4		
		—	1,615 8 0
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers		391 16 4	—
ADMINISTRATION OF JUSTICE (*Reserved*):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports		49 12 8	—
Law Charges in connection with Appeals from India		64 18 6	—
		114 11 2	—
POLICE (*Reserved*):			
Outfit allowances of Officers on appointment		—	60 0 0
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):			
Pensions of Military Officers in respect of Civil employment		—	7,548 6 3
		1,887 8 11	9,223 14 3
TOTAL		£11,111 3 2	

INDIA OFFICE,
6th August 1936.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
20th January 1937.

E. L. BALL,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR, from the 1st April 1935 to the 31st March 1936.

RECEIPTS.

Nil.

DISBURSEMENTS.

		Voted.	Non-Voted.
		£ s. d.	£ s. d.
GENERAL ADMINISTRATION (*Reserved*):			
HEADS OF PROVINCES:			
Expenses in connection with the purchase of a motor car for the Governor		—	633 4 5
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers		291 17 3	—
ADMINISTRATION OF JUSTICE (*Reserved*):			
Law Charges in connection with an Appeal from India	£ s. d. 22 1 0		
Fee for Letters Patent constituting a High Court at Nagpur	20 2 0		
		42 3 0	—
POLICE (*Reserved*):			
Outfit allowance of an Officer on appointment		—	30 0 0
MEDICAL (*Transferred*):			
Leave pay of an Officer		—	274 13 2
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):			
Pensions of Military Officers in respect of Civil employment		557 11 2	6,277 9 11
		891 11 5	7,215 7 6
TOTAL		£8,106 18 11	

INDIA OFFICE,
6th August 1936.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
20th January 1937.

E. L. BALL,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF ASSAM, from the 1st April 1935 to the 31st March 1936.

RECEIPTS.

Nil.

DISBURSEMENTS.

	£ s. d.	Voted £ s. d.	Non-Voted. £ s. d.
GENERAL ADMINISTRATION (*Reserved*):			
HEADS OF PROVINCES:			
Leave salary of the Governor - -	760 18 2		
Leave salary of Private Secretary - -	321 15 8		
		—	1,082 13 10
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers - - - - - - - -		135 18 9	—
POLICE (*Reserved*):	£ s. d.		
CIVIL POLICE:			
Outfit allowance of an Officer on appointment	30 0 0		
ASSAM RIFLES:			
Leave pay, &c., of Officers - - -	548 5 11		
		—	578 5 11
MEDICAL (*Transferred*):			
Leave pay, &c., of an Officer - - - - -		—	846 15 3
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):			
Pensions of Military Officers in respect of Civil employment - -		53 0 3	7,414 14 8
		188 19 0	9,922 9 8
TOTAL - - -		£10,111 8 8	

INDIA OFFICE,
6th August 1936.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
20th January 1937.

E. L. BALL,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the COORG ADMINISTRATION, from the 1st April 1935 to the 31st March 1936.

RECEIPTS.

Nil.

DISBURSEMENTS.

	£ s. d.
ADMINISTRATION OF JUSTICE:	
Law Charges in connection with an Appeal from India - -	36 14 7
SUPERANNUATION ALLOWANCES AND PENSIONS:	
Pensions of Military Officers in respect of civil employment - -	73 3 0
TOTAL - - -	109 17 7

INDIA OFFICE,
6th August 1936.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
20th January 1937.

E. L. BALL,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE NORTH-WEST FRONTIER PROVINCE, from the 1st April 1935 to the 31st March 1936.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted.	Non-Voted.
	£ s. d.	£ s. d.
IRRIGATION, &c. (*Reserved*):		
Leave pay of Officers	—	1,044 12 5
ADMINISTRATION OF JUSTICE (*Reserved*):		
Law Charges in connection with Appeals from India	174 13 8	—
JAILS AND CONVICT SETTLEMENTS (*Reserved*):		
Leave pay of an Officer	—	660 10 0
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of military Officers, &c. in respect of civil employment	—	1,622 17 2
TOTAL EXPENDITURE chargeable to Revenue	174 13 8	3,327 19 7

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

CONSTRUCTION OF IRRIGATION WORKS (*Reserved*):		
Leave pay, &c., of an Officer	—	311 5 4
	174 13 8	3,639 4 11
TOTAL	£3,813 18 7	

INDIA OFFICE,
6th August 1936.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and is, in my opinion, correct.

INDIA AUDIT OFFICE,
20th January 1937.

E. L. BALL,
Auditor.

No. 2.—APPROPRIATION ACCOUNT of the Secretary of State in Council of India on account of the Central Government of India, for the Year 1935–36.

RAILWAY REVENUE ACCOUNT:

					Final Grant or Appropriation.	Expenditure.	Excess (+) or Saving (−)
GRANT No. 3:				£	£	£	£
MISCELLANEOUS RAILWAY EXPENDITURE:							
(1) Miscellaneous	Non-voted	... O. ...		*12,000*			
		M. ...		*2,625**	*14,625*	*14,441*	*−184*
	Voted	... O. ...		600			
		R. ...		600*	1,200	1,067	−133
GRANT No. 5:							
STATE RAILWAYS—PAYMENTS TO WORKED LINES:							
Rental paid to the South Behar Railway Company.	Voted	...	...	...	30,000	30,000	—
GRANT No. 6:							
STATE RAILWAYS—WORKING EXPENSES:							
(2) Miscellaneous	Voted	... O. ...		600			
		R. ...		150*	750	677	−73
GRANT No. 8:							
STATE RAILWAYS—INTEREST:							
(3) Interest on Debt	Non-voted	... O. ...		*8,361,075*			
		M. ...		*4,800**	*8,365,875*	*8,365,780*	*−95*
Management of Debt	Voted	... O. ...		20,850			
		R. ...		−225*	20,625	20,573	−52
Interest on Capital contributed by Railway Companies.	Non-voted	...	...	...	*892,575*	*892,553*	*−22*
Totals	Non-voted	... O.		*9,253,650*			
		M.		*4,800*	*9,258,450*	*9,258,333*	*−117*
	Voted	... O.		20,850			
		R.		−225	20,625	20,573	−52
GRANT No. 23:							
INDIAN POSTS AND TELEGRAPHS DEPARTMENT:							
Payments under the Postal arrangement with the Lords of His Majesty's Treasury.	Voted	...	...	...	28,050	28,000	−50

* Advised 24th March 1936.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Increases due to new pensions coming into payment. Voted saving represents provision for recruitment expenses which was not required.

(2) Variations due to leave salaries.

(3) The rate of interest applicable to Non-Specific Debt, as finally ascertained, was slightly higher than had seemed probable when the Budget was framed.

							Final Grant or Appropriation. £	Expenditure. £	Excess (+) or Saving (−) £
GRANT No. 25:									
INTEREST ON ORDINARY DEBT:						£			
(1) Interest on Loans contracted in England under various Acts.	Non-voted	...	O.	...	*11,439,300*				
			M.	...	*89,625**	*11,528,925*	*11,529,005*	*+80*
Interest portion of Railway Annuities.	Non-voted	...		...	...	*1,558,575*	*1,558,348*	*−227*
Interest on outstanding liabilities of Railway Companies taken over on purchase.	Non-voted	...		...	...	*929,475*	*929,459*	*−16*
(2) Difference between par value and cost of India Stock and Bonds purchased for cancellation.	Non-voted	...	O.	...	*105,000*			
			M.	...	*14,175**	*119,175*	*119,126*	*−49*
(3) Management of Debt	Voted	...	O.	...	95,100			
			S.	...	157,950†			
			R.	...	2,925*	255,975	252,069	−3,906
(4) Miscellaneous	Voted	...		...	...	14,700	13,366	−1,334
Totals	Non-voted	...		...	...	*14,136,150*	*14,135,938*	*−212*
	Voted	...		...	...	270,675	265,435	−5,240
(5) *Deduct*—Chargeable to Railways ...	Non-voted	...	O.	...	*−8,361,075*			
			M.	...	*−4,800**	*−8,365,875*	*−8,365,780*	*+95*
	Voted	...	O.	. .	−20,850			
			R.	...	+225*	−20,625	−20,573	+52
Net totals ...	Non-voted	...	O.		*5,671,275*			
			M.		*99,000*	*5,770,275*	*5,770,158*	*−117*
	Voted	...	O.		88,950			
			S.		157,950			
			R.		3,150	250,050	244,862	−5,188
GRANT No. 26:									
INTEREST ON OTHER OBLIGATIONS:									
Family Pension Funds	Non-voted	...	O.	...	*47,850*			
			M.	...	*75‡*	*47,925*	*47,894*	*−31*
Bengal and North-Western Railway 5 per cent. Debenture Stock Discount Sinking Fund.	Non-voted	...		...	...	*900*	*886*	*−14*
Totals	Non-voted	...	O.	...	*48,750*			
			M.	...	*75*	*48,825*	*48,780*	*−45*
GRANT No. 73:									
CIVIL WORKS:									
Sundry items	Voted	...		...	...	600	527	−73
GRANT No. 74:									
SUPERANNUATION									
Superannuation and Retired Allowances:									
(6) India Office Establishment ...	Non-voted	...	O.	...	*61,650*			
			M.	...	*750§*	*62,400*	*64,667*	*+2,267*
Indian Civil Service	Non-voted	...		...	...	*450*	*440*	*−10*
(7) Military, Medical, and Navy Funds.	Non-voted	...	O.	...	*218,100*			
			M.	...	*1,500§*	*219,600*	*220,434*	*+834*
(8) Pensions of Military and Marine Officers in respect of Civil employment and miscellaneous pensionary payments.	Non-voted	...	O.	...	*72,900*			
			M.	...	*8,625§*	*81,525*	*81,522*	*−3*
	Voted	...		...	...	1,575	1,560	−15
Totals	Non-voted	...	O.		*353,100*			
			M.		*10,875*	*363,975*	*367,063*	*+3,088*
	Voted	...		...	...	1,575	1,560	−15

* Advised 25th March 1936. † Advised 27th March 1936. ‡ Advised 10th March 1936.
§ Advised 1st February 1936.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Increase over Budget due to new loan and to smaller purchases of bonds for cancellation before maturity.
(2) Net increase due to inclusion of premium on stock cancelled through the operation of Railway Sinking Funds *less* saving due to smaller purchases of bonds.
(3) Increase represents issue charges on new loan; final saving is mainly due to decision to meet in India instead of in London management charges for Rupee Debt on London register.
(4) Saving due to smaller dealings by the public in India Stocks and Debenture Stocks.
(5) See explanation (3) on previous page.
(6) Excess mainly due to unexpected payments of gratuities on death or retirement.
(7) Rate of decrease of the annual amount of these pensions has been slower than was expected.
(8) Non-voted.—The increase represents new pensions coming into payment regarding which no information was available when the Budget was framed.

GRANT No. 86:—Expenditure in England under the control of the Secretary of State.

						£	Final Grant or Appropriation. £	Expenditure. £	Excess (+) or Saving (−) £
A. INDIA OFFICE ESTABLISHMENT:									
A 1. Salaries	Non-voted	...		...	...	*197,925*	*198,338*	*+413*
A 2. *Deduct:* Recoverable from Home Government.	Non-voted	...		...	...	*−94,875*	*−94,840*	*+35*
B. INDIA OFFICE EXPENSES:									
B 1. Postage and Telegrams to India	Voted	...	O.	...	8,025			
			R.	...	2,325	10,350	10,305	−45
B 2. National Health Insurance ...	Non-voted	...	O.	...	*525*			
			M.	...	*75*	*600*	*575*	*−25*
B 3. Office Contingencies	Non-voted	...	O.	...	*900*			
			M.	...	*−75*	*825*	*759*	*−66*
	Voted	...	O.	...	14,025			
			R.	...	150	14,175	14,125	−50
B 4. Miscellaneous expenditure ...	Non-voted	...	O.	...	*450*			
			M.	...	*−375*	*75*	*7*	*−68*
	Voted	...	O.	...	150			
			R.	...	−75	75	70	−5
B 5. *Deduct:* Recoverable from Home Government.	Voted	...		...	...	−9,075	−9,083	−8
C. INDIA AUDIT ESTABLISHMENT:									
C 1. Salaries	Non-voted	...	O.	...	*15,600*			
			M.	...	*300*	*15,900*	*15,894*	*−6*
C 2. *Deduct:* Recoverable from Home Government.	Non-voted	...		...	...	*−3,225*	*−3,206*	*+19*
C 3. *Deduct:* Chargeable to High Commissioner.	Non-voted	...		...	...	*−6,975*	*−7,000*	*−25*
D. EXPENDITURE IN CONNECTION WITH THE LEAGUE OF NATIONS:									
D 1. Grant-in-aid towards expenses of Secretariat.	Voted	...	O.	...	112,950			
			R.	...	−1,800	111,150	111,081	−69
D 2. Other expenditure	Non-voted	...	O.	...	*2,025*			
			M.	...	*525*	*2,550*	*2,524*	*−26*
	Voted	...	O.	...	225			
			R.	...	−75	150	122	−28
E. MISCELLANEOUS CIVIL CHARGES:									
E 1. Customs	Voted	...		...	...	375	361	−14
E 2. Taxes on Income	Voted	...	O.	...	4,200			
			R.	...	−225	3,975	3,922	−53
E 3. Stamps	Non-voted	...	M.	...	...	*225*	*190*	*−35*
E 4. Forest	Non-voted	...	M.	...	...	*75*	*17*	*−58*
	Voted	...		...	...	75	8	−67
E 5. General Administration (India).	Non-voted	...	O.	...	*9,600*			
			M.	...	*−1,875*	*7,725*	*7,713*	*−12*
	Voted	...	O.	...	3,450			
			R.	...	−225	3,225	3,199	−26
E 6. Justice	Non-voted	...	O.	...	*1,050*			
			M.	...	*−75*	*975*	*954*	*−21*
	Voted	...	R.	...	...	75	17	−58
E 7. Jails and Convict Settlements...	Non-voted	...	O.	...	*375*			
			M.	...	*300*	*675*	*645*	*−30*
	Voted	...	O.	...	75			
			R.	...	150	225	186	−39
E 8. Police	Non-voted	...	O.	...	*75*			
			M.	...	*−75*	—	—	—
	Voted	...		...	...	225	193	−32
E 9. Ports and Pilotage	Non-voted	...	O.	...	*525*			
			M.	...	*−225*	*300*	*280*	*−20*
E 10. Scientific Departments ...	Non-voted	...	O.	...	*600*			
			M.	...	*225*	*825*	*787*	*−38*
	Voted	...	O.	...	5,700			
			R.	...	−2,550	3,150	3,114	−36

EXPLANATIONS of the causes of variation between Expenditure and Grant.

A 1. The amount of salaries due in March but not paid within the year was less than had been expected.

B 1. Expenditure on telegrams was exceptionally heavy in the first half of 1935–36.

B 4. Non-voted.—The provision made for expenses of officers on deputation, &c. was not required.

D. 1. Saving on Original Grant due to favourable rate of exchange.

D 2. Non-voted.—Increase due to prolonged session of the League Assembly. Voted.—The provision was based on the experience of previous years.

E 2. Variation due to number of Privy Council appeals.

E 3. Expenditure represents leave salary for which no forecast was available.

E 5. Non-voted.—Provision for motor-cars for the Governor-General was not utilised; the expenditure has been incurred by the High Commissioner. Voted.—The cost of holding Indian Civil Service examinations was less than had been anticipated.

E 7 and E 9. Variations due to leave salaries.

E 10. Non-voted.—Increase due to the payment of leave salaries. Voted.—Saving due to the non-completion within the year of the "Dictionary of Pali Names," in respect of which part payment only has been made, and "Brahmi Inscriptions," on which there has been no expenditure.

GRANT No. 86—*cont.*						Final Grant or Appropriation.	Expenditure.	Excess (+) or Saving (−)
E. MISCELLANEOUS CIVIL CHARGES—*cont.*					£	£	£	£
E 11. Medical	Voted	...	O.	...	150			
			R.	...	75	225	163	−62
E 12. Public Health	Voted	...	O.	...	5,700			
			R.	...	−2,250	3,450	3,421	−29
E 13. Aviation	Non-voted	...		...	...	*75*	*56*	*−19*
	Voted	...	O.	...	1,350			
			R.	...	−75	1,275	1,270	−5
E 14. Miscellaneous Departments	Non-voted	...	O.		*300*			
			M.	...	*75*	*375*	*327*	*−48*
	Voted	...	O.	...	3,300			
			R.	...	−150	3,150	3,070	−80
E 15. Mint	Voted	...	R.	...	...	75	15	−60
E 16. Stationery and Printing	Voted	...	O.	...	8,100			
			R.	...	1,050	9,150	9,031	−119
Deduct: Contribution by Home Government.	Voted	...		...	...	−3,450	−3,496	−46
Miscellaneous:								
E 17. International Labour Conference.	Non-voted	...	O.	...	*750*			
			M.	...	*75*	*825*	*784*	*−41*
	Voted	...		...	...	750	690	−60
E 18. Disarmament Conference	Non-voted	...	O.	...	*225*			
			M.	...	*75*	*300*	*250*	*−50*
	Voted	...	O.	...	75			
			R.	...	−75	—	—	—
E 19. Joint Select Committee on Constitutional Reforms.	Voted	...	R.	...	...	1,350	1,347	−3
E 20. Secret Service Expenditure	Non-voted	...	O.	...	*8,550*			
			M.	...	*−525*	*8,025*	*8,000*	*−25*
E 21. Grant-in-aid	Voted	...	O.	...	1,125			
			R.	...	75	1,200	1,188	−12
E 22. Relief and repatriation of destitute Indians.	Voted	...	O.	...	3,300			
			R.	...	−2,700	600	547	−53
E 23. Other Charges	Non-voted	...	O.	...	*1,650*			
			M.	...	*2,175*	*3,825*	*3,999*	*+174*
	Voted	...	O.	...	8,925			
		...	R.	...	3,825	12,750	12,645	−105
Saving surrendered	Voted	...		...	...	1,050*	—	−1,050
Totals	Non-voted	...	O.		*136,125*			
			M.		*900*†	*137,025*	*137,053*	*+28*
	Voted	...		...	...	169,725	167,511	−2,214

* Advised 24th March 1936. † Advised 12th March 1936.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

E 12. Budget provision of £4,500 was made for expenditure from October 1934 to September 1935 at Jedda by the Imperial Government in connection with Indian pilgrims; from April 1935, however, the accounts have been rendered direct to India and the expenditure has been brought to account there.

E 14. Voted.—The saving arises from the non-completion of a volume of records within the time anticipated.

E 16. Increase due to additional expenditure on printing in connection with Reforms.

E 19. Expenditure represents cost of copies of Report, &c., supplied to India and charged against Grant 86 at Government of India's request.

E 21. Increase due to restoration of emergency "cut."

E 22. Of the total saving, £2,100 represents Jedda charges (see E 12); there was also a decrease in the number of repatriations from other areas.

E 23. Non-voted.—Increase represents mainly unforeseen expenditure in connection with the Jubilee celebrations, the Delimitation Committee and the Financial Enquiry; charges expected in 1934–35 in connection with the Tribunal for a financial settlement with Burma have also fallen into 1935–36. Voted.—Increase due to cost of civil emergency measures at Aden.

Non-voted Heads.

					Final Appropriation. £	Expenditure. £	Excess (+) or Saving (−) £
	ECCLESIASTICAL:			£			
	Sundry items...	...	...	*75*	*40*	*−35*
	(1) POLITICAL:						
	Sundry items...	O.	...	*6,600*			
		M.	...	*21,000**	*27,600*	*27,550*	*−50*
	(2) WATCH AND WARD:						
	Sundry items...	...	...	...	*1,200*	*1,324*	*+124*
	TERRITORIAL AND POLITICAL PENSIONS:						
(3)	Members of the family of the late Maharajah Duleep Singh.	...	...	...	*8,100*	*7,500*	*−600*
	Members of the Bengal Nizamut family...	O.	...	*450*			
		M.	...	*225†*	*675*	*661*	*−14*
					8,775	*8,161*	*−614*
	DEFENCE SERVICES:						
	EFFECTIVE CHARGES:						
	ARMY:						
(4)	Payments to War Office for British Troops serving in India.	O.	...	*1,225,050*			
		M.	...	*−35,025*	*1,190,025*	*1,190,000*	*−25*
	Discharge Gratuity and Deferred Pay of British Troops.	O.	...	*39,000*			
		M.	...	*−1,800*	*37,200*	*37,176*	*−24*
(5)	Unemployment Insurance	O.	...	*135,000*			
		M.	...	*−7,950*	*127,050*	*127,000*	*−50*
	National Health Insurance	O.	...	*38,175*			
		M.	...	*75*	*38,250*	*37,871*	*−379*
(6)	Contributory Pensions Act, 1925 ...	O.	...	*114,600*			
		M.	...	*6,450*	*121,050*	*119,888*	*−1,162*
	Consolidated Clothing Allowances ...	O.	...	*750*			
		M.	...	*−300*	*450*	*423*	*−27*
	Marriage Allowances and Allotments: British Troops	O.	...	*255,000*			
		M.	...	*−15,000*	*240,000*	*239,568*	*−432*
(7)	Indian Army	O.	...	*28,500*			
		M.	...	*12,600*	*41,100*	*40,693*	*−407*
	Furlough Allowances and Voyage Pay of British Troops serving in India:						
	Officers...	...	...	...	*90,000*	*85,892*	*−4,108*
(8)	Other ranks	O.	...	*54,000*			
		M.	...	*4,500*	*58,500*	*58,766*	*+266*
	Vocational training of British Troops ...	O.	...	*19,500*			
		M.	...	*−1,800*	*17,700*	*15,545*	*−2,155*
	Furlough Allowances:						
(9)	Indian Army Regimental	O.	...	*270,000*			
		M.	...	*−48,000*			
				222,000			
	Officers		...	...	*213,000*	*213,835*	*+835*
	Other ranks		...	...	*9,000*	*9,226*	*+226*
(10)	Pay of Second Lieutenants on appointment.	O.	...	*11,025*			
		M.	...	*2,175*	*13,200*	*13,766*	*+566*
	Fighting Units: Miscellaneous ...	O.	...	*900*			
		M.	...	*−375*	*525*	*614*	*+89*
	Military Training:						
	Pay, officers'	O.	...	*24,300*			
		M.	...	*2,700*	*27,000*	*28,440*	*+1,440*
	Other charges	O.	...	*1,050*			
		M.	...	*825*	*1,875*	*1,976*	*+101*
	Army Education:						
	Pay, officers'	O.	...	*3,300*			
		M.	...	*−300*	*3,000*	*3,419*	*+419*
	Other charges		...	...	*3,900*	*3,497*	*−403*

* £3,000 advised 6th February 1936 : £18,000 advised 24th March 1936. † Advised 4th February 1936.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Increase consists of £3,000 for Burma-China Frontier Commission and £18,000 for special expenditure in Persia in 1916 to 1923, now brought to account.
(2) Provision was based on experience in previous years ; the excess is due to leave salary payments.
(3) Payments expected in the year have fallen into 1936–37.
Note.—Defence Services. Budget Estimates of pay and pension charges were based on the experience of previous years and Estimates leading to final appropriation on the known charges for part of the year with an addition for later months based on experience of the corresponding periods of previous years.
(4) Decrease due to lower strengths.
(5) Budget figure was based on War Office Estimates.
(6) A higher weekly rate of contribution was introduced in January 1936.
(7) Increase mainly due to families from Quetta.
(8) Increase over Budget due to delayed sailing of troopships.
(9) The Budget provision for extra leave charges in connection with retrenchments proved to be unnecessary.
(10) Excess over Budget due to additional recruitment and to alterations in the trooping programme.

Non-voted Heads—*cont.*

DEFENCE SERVICES—EFFECTIVE CHARGES—*cont.*			Final Appropriation.	Expenditure.	Excess (+) or Saving (−)
ARMY—*cont.*		£	£	£	£
Royal Indian Army Service Corps:					
Pay, officers'	O. ...	*51,600*			
	M. ...	*−6,600*	*45,000*	*40,382*	*−4,618*
Other charges	O. ...	*29,400*			
	M. ...	*1,200*	*30,600*	*31,886*	*+1,286*
Remount Depots:					
Pay, officers'	O. ...	*2,400*			
	M. ...	*−600*	*1,800*	*2,098*	*+298*
Other charges	...	...	*600*	*535*	*−65*
Veterinary Services:					
Pay, officers'	...	...	*3,000*	*3,392*	*+392*
Other charges	...	...	*75*	*70*	*−5*
Arsenals, &c.:					
Pay, officers'	O. ...	*9,300*			
	M. ...	*600*	*9,900*	*10,231*	*+331*
Other charges	O. ...	*24,000*			
	M. ...	*−3,000*	*21,000*	*22,251*	*+1,251*
Medical Services:					
Pay, officers'	O ...	*63,000*			
	M. ...	*−4,500*	*58,500*	*56,058*	*−2,442*
Overseas pay and other charges ...	O. ...	*47,400*			
	M. ...	*−3,000*	*44,400*	*45,847*	*+1,447*
Sundry Administrative Services: ...	O. ...	*8,100*			
	M. ...	*−900*			
		7,200			
Pay, officers'	...	...	*4,500*	*4,262*	*−238*
Other charges	...	...	*2,700*	*2,775*	*+75*
Medical Store Depots and Workshops: Furlough Allowances and miscellaneous.	O. ...	*1,800*			
	M. ...	*450*	*2,250*	*2,152*	*−98*
Ordnance and Clothing Factories: Furlough Allowances and Miscellaneous.	O. ...	*1,200*			
	M. ...	*150*	*1,350*	*1,457*	*+107*
Grass Farms: Furlough Allowances and miscellaneous.	O. ...	*2,100*			
	M. ...	*1,050*	*3,150*	*3,297*	*+147*
Dairy Farms: Furlough Allowances and miscellaneous.	O. ...	*150*			
	M. ...	*−150*	—	—	—
Staff: Army Headquarters:					
Pay, officers'	O. ...	*13,800*			
	M. ...	*3,150*	*16,950*	*16,328*	*−622*
Pay, other ranks	O. ...	*2,400*			
	M. ...	*300*	*2,700*	*2,781*	*+81*
Staff of Commands:					
Pay, officers'	O. ...	*12,000*			
	M. ...	*750*	*12,750*	*14,069*	*+1,319*
Pay, other ranks	O. ...	*3,600*			
	M. ...	*−1,050*	*2,550*	*2,216*	*−334*
Staff of Districts and Brigades:					
Pay, officers'	...	...	*27,000*	*25,526*	*−1,474*
Pay, other ranks	O. ...	*7,800*			
	M. ...	*1,050*	*8,850*	*9,741*	*+891*
Staff: Overseas Pay and miscellaneous ...	O. ...	*7,500*			
	M. ...	*−300*	*7,200*	*7,381*	*+181*
(1) Stores taken to India with Troops:					
Clothing	...	...	*11,100*	*7,988*	*−3,112*
Ordnance	O. ...	*30,000*			
	M. ...	*−1,800*	*28,200*	*9,090*	*−19,110*
(2) Special Services	M. ...	...	*15,000*	*15,000*	—
(3) Contribution towards Aden Expenditure	O. ...	*120,000*			
	M. ...	*30,000*	*150,000*	*150,000*	—
(4) Unemployment pay of Surplus Officers	O. ...	*9,300*			
	M. ...	*10,800*	*20,100*	*19,905*	*−195*
(5) Sea Transport and Concession Passages	...	...	*456,000*	*477,322*	*+21,322*
(6) Land Transport	O. ...	*2,250*			
	M. ...	*225*	*2,475*	*2,788*	*+313*
Embarkation and Transport Staff:					
Pay, officers'	...	...	*600*	*815*	*+215*
Pay, other ranks	O. ...	*900*			
	M. ...	*525*	*1,425*	*1,369*	*−56*
Transport and Miscellaneous: Miscellaneous.	O. ...	*900*			
	M. ...	*675*	*1,575*	*1,588*	*+13*

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Savings are mainly due in the case of Clothing to smaller numbers and in the case of Ordnance stores to delay in presentation of claims.

(2) Contribution to cost of landing grounds in Burma, expected in 1934–35.

(3) The estimate was based on figures supplied by the Air Ministry.

(4) The average date of transfer to the Special Unemployed List was earlier than had been anticipated.

(5) Additional charges due to alteration of trooping programme, to conveyance of Quetta personnel and to balance from last year's account.

(6) Increase due to military personnel from Quetta.

Non-voted Heads—*cont.*

DEFENCE SERVICES—EFFECTIVE CHARGES—*cont.*		£	Final Appropriation. £	Expenditure. £	Excess (+) or Saving (−) £
MILITARY ENGINEER SERVICES:	O. ...	*25,200*			
	M. ...	*−2,250*			
		22,950			
Pay, officers'	...		*13,500*	*14,612*	*+1,112*
Other charges	...		*9,450*	*9,856*	*+406*
ROYAL AIR FORCE:					
Air Ministry for Troops serving in India ...	...		*210,000*	*210,000*	—
Discharge Gratuities	O. ...	*1,425*			
	M. ...	*−75*	*1,350*	*1,332*	*−18*
(1) Unemployment Insurance	O. ...	*3,600*			
	M. ...	*−1,275*	*2,325*	*2,322*	*−3*
National Health Insurance	...		*1,275*	*1,272*	*−3*
Contributory Pensions Act, 1925 ...	O. ...	*3,750*			
	M. ...	*300*	*4,050*	*4,041*	*−9*
(2) Marriage Allowances and Allotments ...	O. ...	*81,300*			
	M. ...	*−6,300*	*75,000*	*74,077*	*−923*
Consolidated Clothing Allowances	...		*900*	*867*	*−33*
Furlough and Voyage Pay	O. ...	*9,600*			
	M. ...	*−1,200*	*8,400*	*8,877*	*+477*
(3) Educational Charges	O. ...	*7,200*			
	M. ...	*−2,100*	*5,100*	*4,067*	*−1,033*
Stores taken to India...	O. ...	*825*			
	M. ...	*−150*	*675*	*642*	*−33*
(4) Cost of Sea Transport	...		*22,500*	*24,599*	*+2,099*
Miscellaneous	O. ...	*300*			
	M. ...	*−150*	*150*	*121*	*−29*
ROYAL INDIAN NAVY:					
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	...	...	*100,800*	*100,346*	*−454*
Furlough Pay	O. ...	*16,500*			
	M. ...	*−1,500*	*15,000*	*14,450*	*−550*
Sundry items	O. ...	*8,100*			
	M. ...	*900*	*9,000*	*9,164*	*+164*
QUETTA RECONSTRUCTION:					
Pay and miscellaneous expenditure ...	...	...	—	*195*	*+195*
Totals—Effective Charges ...	O.	*3,756,600*			
	M.	*−51,000*	*3,705,600*	*3,699,035*	*−6,565*
DEFENCE SERVICES: NON-EFFECTIVE CHARGES:					
ARMY:					
Payments to War Office for Retired Pay, &c., of British Forces for service in India.	O. ...	*1,177,200*			
	M. ...	*−11,700*	*1,165,500*	*1,165,455*	*−45*
(5) Pensions of Europeans and their families	O. ...	*2,082,000*			
	M ...	*37,500*	*2,119,500*	*2,114,369*	*−5,131*
Pensions of Indians and their families ...	O. ...	*975*			
	M. ...	*150*	*1,125*	*1,198*	*+73*
Indian Military Service Family Pensions	O. ...	*319,050*			
	M. ...	*2,700*	*321,750*	*320,214*	*−1,536*
Miscellaneous—Non-Effective	O. ...	...	*7,200*	*7,240*	*+40*
ROYAL AIR FORCE:					
Air Ministry: Non-Effective Charges ...	O. ...	*40,275*			
	M. ...	*−3,000*	*37,275*	*37,251*	*−24*
ROYAL INDIAN NAVY:					
(5) Retired Pay and Miscellaneous payments	O. ...	*47,400*			
	M. ...	*3,825*	*51,225*	*51,255*	*+30*
Totals—Non-Effective Charges...	O.	*3,674,100*			
	M.	*29,475*	*3,703,575*	*3,696,982*	*−6,593*
TOTAL—DEFENCE SERVICES ...	O.	*7,430,700*			
	M.	*−21,525**	*7,409,175*	*7,396,017*	*−13,158*

* Advised 11th March 1936.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Budget figure was based on Air Ministry estimates.
(2) Estimates were based on the experience of recent years.
(3) The number of cadets and I.A.F. officers under training was less than had been anticipated.
(4) Advances required by the Board of Trade were heavier than had been anticipated.
(5) The rate of increase in the amount of current pensions has been more rapid than was expected when the Budget was framed

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

Railway Capital Account.

		Final Grant or Appropriation.	Expenditure.	Excess (+) or Saving (−)
CONSTRUCTION OF STATE RAILWAYS:				
STATE RAILWAYS WORKED BY COMPANIES:	£	£	£	£
Stores, Establishment Charges, &c. (Voted):				
Assam Bengal Railway:				
Works ... ... O. ...	45,000			
R. ...	3,300	48,300	48,231	−69
General Purposes ... ... O. ...	30,000			
R. ...	5,400	35,400	34,928	−472
Bombay, Baroda, and Central India Railway:				
Works ... ... O. ...	288,000			
R. ...	−136,800	151,200	137,897	−13,303
General Purposes ... ... O. ...	141,600			
R. ...	7,800	149,400	149,312	−88
Bengal-Nagpur Railway:				
Works ... ... O. ...	129,000			
R. ...	−40,200	88,800	77,707	−11,093
General Purposes ... ... O. ...	171,000			
R. ...	−5,700	165,300	163,629	−1,671
Madras and Southern Mahratta Railway:				
Works ... ... O. ...	129,900			
R. ...	−23,700	106,200	103,627	−2,573
General Purposes ... ... O. ...	99,600			
R. ...	26,250	125,850	117,939	−7,911
Rohilkund and Kumaon Railway:				
Works ... ... O. ...	23,400			
R. ...	−1,350	22,050	16,737	−5,313
General Purposes ... ... O. ...	12,600			
R. ...	−2,100	10,500	9,718	−782
South Indian Railway:				
Works ... ... O. ...	142,500			
R. ...	−87,300	55,200	51,051	−4,149
General Purposes ... ... O. ...	105,000			
R. ...	15,300	120,300	120,033	−267
Bengal and North-Western Railway:				
Works ... ... O. ...	67,500			
R. ...	−15,600	51,900	50,688	−1,212
General Purposes ... ... O. ...	54,900			
R. ...	3,600	58,500	57,583	−917
Totals ... ... Voted O. ...	1,440,000			
R. ...	−251,100†	1,188,900	1,139,080	−49,820

† Advised 14th March 1936.

INDIA OFFICE,
17th November 1936.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
18th February 1937.

E. L. BALL,
Auditor.

GOVERNMENT OF MADRAS.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1935-36.

GRANT No. XXXVII.

					Final Grant or Appropriation.	Expenditure.	Excess (+) or Saving (−)
				£	£	£	£
(1) LAND REVENUE (*Reserved*):							
Law Charges in connection with appeals from India.	Voted	...	O.	450			
			R.	−315*	135	144	+9
(2) GENERAL ADMINISTRATION (*Reserved*):							
Leave Salaries	Non voted	...	M.	...	*210**	*215*	*+5*
Law Charges	Voted	...	R.	...	195*	99	−96
University subventions... ...	Voted	...	O.	555			
			R.	45*	600	596	−4
(3) ADMINISTRATION OF JUSTICE (*Reserved*):							
Equipment and voyage allowance of Judge on appointment.	Non-voted	...	M.	...	*510**	*500*	*−10*
Sundry items	Voted	...	O.	60			
			R.	75*			
			S.	105†	240	149	−91
(4) JAILS AND CONVICT SETTLEMENTS (*Reserved*):							
Leave Salaries	Voted	...	S.	...	255†	246	−9
(5) POLICE (*Reserved*):							
Sundry items	Non-voted	...		...	*30*	*30*	—
(6) SCIENTIFIC DEPARTMENTS (*Transferred*):							
"Flora of Madras"	Voted	...		...	210	212	+2
(7) MEDICAL (*Transferred*):							
Leave Salaries	Non-voted	...	M.	...	*645**	*643*	*−2*
(8) SUPERANNUATION (*Reserved*):							
Portion of pensions of Military Officers in respect of civil employment.	Non-voted	...	O.	*12,360*			
			M.	*2,175**	*14,535*	*14,262*	*−273*
	Voted	...		...	540	538	−2
Totals ...	Non-voted	...	O.	*12,390*			
			M.	*3,540*	*15,930*	*15,650*	*−280*
	Voted	...	O.	1,815			
			S.	360	2,175	1,984	−191

* Vide Madras Government Order No. R. 163, dated 25th February 1936.
† „ „ „ „ No. R. 195, dated 28th March 1936.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Part of the expenditure for which provision was made is now expected to fall into 1936-37.
(2) Non-voted.—No forecast of this leave was available
(2) Voted: Law Charges.—Information regarding this expenditure was not available in time for Budget provision to be made.
(2) Voted: University Subventions.—Increase due to restoration of cuts.
(3) Voted.—Increase due to unexpected Privy Council appeal.
(4) and (7) Information regarding this expenditure was not available when the Budget was framed.
(8) Non-voted.—Increase due to new pensions coming into payment. The final saving is due to the death of an officer.

INDIA OFFICE,
15th October 1936.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
20th January 1937.

E. L. BALL,
Auditor.

GOVERNMENT OF BOMBAY.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1935-36.

GRANT No. 35.

				Original Grant or Appropriation.	Final Grant or Appropriation.	Expenditure.	Excess (+) or Saving (−)
				£	£	£	£
(1) LAND REVENUE (*Reserved*):							
Law Charges in connection with Appeals from India.	Voted	...	O.	450			
			R.	−351*	99	99	—
(2) GENERAL ADMINISTRATION (*Reserved*):							
Leave Salaries and Sundry items	Non-voted	...	M.	—	*759**	*758*	*−1*
	Voted	...	O.	75			
			R.	30*	105	98	−7
University Subventions	Voted	...	O.	480			
			R.	6*	486	480	−6
(3) ADMINISTRATION OF JUSTICE (*Reserved*):							
Sundry items	Voted	...	O.	60			
			R.	996*	1,056	994	−62
(4) JAILS AND CONVICT SETTLEMENTS (*Reserved*):							
Maintenance of a prisoner ...	Voted	...			150	135	−15
(5) POLICE (*Reserved*):							
Outfit Allowances	Non-voted	...		...	*60*	*60*	—
(6) MEDICAL (*Transferred*):							
Leave Salaries	Voted	...		...	240	194	−46
(7) SUPERANNUATION (*Reserved*):							
Portion of pensions of Military Officers, &c. in respect of civil employment.	Non-voted	...	O.	*22,740*			
			M.	*696**	*23,436*	*23,336*	*−100*
	Voted	...	O.	234			
			R.	192*	426	411	−15
Rounding	Non-voted	...	M.	...	*18**	—	*−18*
	Voted	...	O.	−39			
			R.	+40*	1	—	−1
Totals	Non-voted	...	O.	*22,800*			
			M.	*1,473†*	*24,273*	*24,154*	*−119*
	Voted	...	O.	1,650			
			R.	913†	2,563	2,411	−152

* Vide Finance Department, No. P. 89-G., dated 12th March 1936.

† The supplementary non-voted appropriation was £1,350 only, and the net voted re-appropriation £900 only, allowance having been made for expected gains on exchange.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Provision was made for the cost of an appeal which is now expected to reach hearing in 1936-37.
(2) Leave Salaries.—Information regarding these charges was not available when the Budget was framed
(3) Expenditure on two unexpected appeal cases.
(6) The officer did not take the full amount of leave expected.
(7) Increases are due to new pensions coming into payment.

INDIA OFFICE,
15th October 1936.

SIDNEY TURNER.
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in, my opinion, correct.

INDIA AUDIT OFFICE,
20th January 1937.

E. L. BALL,
Auditor.

GOVERNMENT OF BENGAL.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1935–36.

GRANT No. 31.

				Final Grant or Appropriation. £	Expenditure. £	Excess (+) or Saving (−) £
(1) LAND REVENUE (*Reserved*):						
Law Charges in connection with Appeals from India.	Voted	O.	450			
		R.	−369*	81	32	−49
(2) GENERAL ADMINISTRATION (*Reserved*):						
HEADS OF PROVINCES:						
Leave salaries	Non-voted	O.	*600*			
		M.	*−300**	*300*	*299*	*−1*
Emergency deductions	Non-voted		...	*−3*	*−3*	—
Leave salaries and sundry items	Voted	O.	120			
		R.	−9*	111	111	—
MISCELLANEOUS:						
Subventions to Universities	Voted	O.	600			
		R.	15*	615	608	−7
(3) ADMINISTRATION OF JUSTICE (*Reserved*):						
Sundry items	Voted		...	1,200	1,109	−91
(4) JAILS AND CONVICT SETTLEMENTS (*Reserved*):						
Leave Salaries	Voted		...	—	79	+79
(5) POLICE (*Reserved*):						
Leave and outfit allowances	Non-voted	O.	*504*			
		M.	*−162**	*342*	*60*	*−282*
Emergency deductions from Leave salaries.	Non-voted	O.	*−3*			
		M.	*3**	—	—	—
(6) PORTS AND PILOTAGE (*Reserved*):						
Leave salaries	Non-voted	O.	*243*			
		M.	*−150**	*93*	*91*	*−2*
(7) MEDICAL (*Transferred*):						
Leave salaries	Voted	O.	780			
		R.	−780*	—	—	—
Emergency deductions from Leave salaries.	Voted	O.	−3			
		R.	3*	—	—	—
(8) SUPERANNUATION (*Reserved*):						
Portions of pensions of Military and Marine Officers in respect of civil employment.	Non-voted	O.	*17,955*			
		M.	*1,047**	*19,002*	*19,045*	*+43*
	Voted	O.	1,350			
		R.	273*	1,623	1,622	−1
Saving surrendered	Voted		...	867	—	−867
Totals	Non-voted	O.	*19,296*			
		M.	*438*	*19,734*	*19,492*	*−242*
	Voted		...	4,497	3,561	−936

* Vide Government of Bengal (Finance Department) No. 1420-F.B., dated 7th March 1936.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) The expenditure provided for in the Budget is now expected to fall into 1936–37.
(2) Non-voted.—The amount provided was fixed by the Finance Department.
(4) Excess due to unexpected arrival of an officer on leave late in the financial year.
(5) and (7) Saving due to alteration of leave programme.
(6) Part of the charges expected proved to be debitable against the Central Government.
(8) Increase due to new cases coming into payment.

INDIA OFFICE,
15th October 1936.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion correct.

INDIA AUDIT OFFICE,
20th January 1937.

E. L. BALL,
Auditor.

GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1935-36.

GRANT No. 37.

				Final Grant or Appropriation.	Expenditure.	Excess (+) or Saving (−)
			£	£	£	£
(1) LAND REVENUE (*Reserved*):						
Law Charges in connection with Appeals from India.	Voted ...	R.	—	60*	—	−60
(2) GENERAL ADMINISTRATION (*Reserved*):						
Leave Salaries	Non-voted ...	O.	*81*			
		M.	*141**	*222*	*222*	—
Allowances of the Governor on appointment.	Non-voted ...	O.	*621*			
		M.	*−621**	—	—	—
Subventions to Universities ...	Voted ...	O.	675			
		R.	33*	708	700	−8
(3) ADMINISTRATION OF JUSTICE (*Reserved*):						
Law Charges in connection with Appeals, and sundry items.	Voted ...	O.	150			
		R.	630*	780	474	−306
(4) JAILS AND CONVICT SETTLEMENTS (*Reserved*):						
Maintenance of a prisoner ...	Voted ...	...	...	144	135	−9
(5) POLICE (*Reserved*):						
Outfit Allowances	Non-voted ...	...	...	*60*	*60*	—
(6) MEDICAL (*Transferred*):						
Leave Salaries	Non-voted ...	M.	—	*762**	*780*	*+18*
	Voted ...	R.	—	252*	157	−95
(7) SUPERANNUATION (*Reserved*):						
Portions of pensions of Military Officers in respect of civil employment.	Non-voted ...	O.	*13,260*			
		M.	*90**	*13,350*	*13,652*	*+302*
	Voted ...	O.	1,086			
		R.	192*	1,278	1,275	−3
Totals	Non-voted ...	O.	*14,022*			
		M.	*372*	*14,394**	*14,714*	*+320*
	Voted ...	O.	2,055			
		R.	1,167	3,222	2,741	−481

* Vide Government of the United Provinces (Finance Department), No. B. 2348/X-322, dated 31st January 1936.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) and (3) Variations due to difficulty in forecasting cost of individual appeals and date of hearing.
(2) Non-voted.—The amounts provided were fixed by the Finance Department.
(2) Voted.—Increase due to restoration of cuts.
(6) Information regarding these charges was not available when the Budget was framed.
(7) Increases due to new pensions coming into payment: final excess (Non-voted) represents an unexpected payment in Australia.

INDIA OFFICE,
15th October 1936.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
20th January 1937.

E. L. BALL,
Auditor.

GOVERNMENT OF THE PUNJAB.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1935–36.

GRANT No. 41.

				Final Grant or Appropriation.	Expenditure.	Excess (+) or Saving (−)
			£	£	£	£
(1) GENERAL ADMINISTRATION (*Reserved*):						
Leave Allowances	Non-voted ...	M.	—	*483**	*483*	—
University Subventions and sundry items.	Voted ...	O.	525			
		R.	33†	558	558	—
(2) ADMINISTRATION OF JUSTICE (*Reserved*):						
Law Charges in connection with Appeals from India, &c.	Voted ...	O.	351			
		R.	57†	408	407	−1
(3) JAILS AND CONVICT SETTLEMENTS (*Reserved*):						
Maintenance of a prisoner ...	Voted ...	...	...	144	135	−9
(4) POLICE (*Reserved*):						
Outfit allowances of officers on appointment.	Non-voted ...	...	...	*60*	*60*	—
(5) MEDICAL (*Transferred*):						
Leave allowances	Voted ...	O.	855			
		R.	−90†	765	489	−276
(6) SUPERANNUATION (*Reserved*):						
Pensions of military officers in respect of civil employ.	Non-voted ...	O.	*19,500*			
		M.	*114**	*19,614*	*19,593*	*−21*
	Voted ...	...	...	300	67	−233
TOTALS	Non-voted ...	O.	*19,560*			
		M.	*597†*	*20,157*	*20,136*	*−21*
	Voted ...	...	...	2,175	1,656	−519

* Vide Government of the Punjab letter No. 1383 B-36/8723, dated 16th March 1936.
† Vide letter to the Government of the Punjab, No. A.G. 3539, dated 31st March 1936.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Non-voted.—Information regarding these charges was not availa le when the Budget was framed.
(1) Voted.—Increase is mainly due to restoration of cuts.
(2) Increase due to additional appeal cases.
(5) Leave provided for in the Budget was not taken in the year.
(6) Voted.—The saving is due to the death of an officer.

INDIA OFFICE,
15th October 1936.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
20th January 1937.

E. L. BALL,
Auditor.

GOVERNMENT OF BURMA.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1935–36.

				Final Grant or Appropriation.	Expenditure.	Excess (+) or Saving (−)
			£	£	£	£
PART A (1) GENERAL ADMINISTRATION (*Reserved*):						
SECRETARIAT:						
Visit of an Economic Adviser.	Non-voted ...	M.	...	*234*(*a*)	*232*	*−2*
(2) SUPERANNUATION (*Reserved*):						
Portions of pensions of Military Officers in respect of civil employment.	Non-voted ...	O.	*28,875*			
		M.	*3,015*(*a*)	*31,890*	*31,885*	*−5*
	Voted ...	O.	30			
		R.	531(*a*)	561	557	−4
(3) MISCELLANEOUS:						
Financial Settlement Tribunal	Non-voted ...	M.	...	*210*(*a*)	*210*	—
	Voted ..	R.	...	30(*b*)	25	−5
Total	Non-voted ...	O.	*28,875*			
		M.	*3,459*	*32,334*	*32,327*	*−7*
	Voted ...	O.	30			
		R.	561	591	582	−9
PART B (4) GENERAL ADMINISTRATION (*Reserved*):						
Leave salaries	Non-voted ...	O.	*1,200*			
		M.	*150*(*c*)	*1,350*	*1,345*	*−5*
Voyage and Equipment Allowance of Governor Designate.	Non-voted ...	M.	...	*1,500*(*c*)	*1,500*	—
Subventions to Universities	Voted ...	O.	510			
		R.	21(*c*)	531	524	−7
(5) JUSTICE (*Reserved*):						
Allowances of a High Court Judge on appointment.	Non-voted ...	M.	...	*501*(*c*)	*500*	*−1*
Law Charges in connection with Appeals from India.	Voted ...	O.	75			
		R.	30(*c*)	105	58	−47
(6) JAILS AND CONVICT SETTLEMENTS:						
Leave Salaries	Non-voted ...	M.	...	*303*(*c*)	*538*	*+235*
(7) POLICE (*Reserved*):						
Leave salaries, &c ...	Non-voted ...	O.	*3,600*			
		M.	*2,550*(*c*)	*6,150*	*6,440*	*+290*
Total	Non-voted ...	O.	*4,800*			
		M.	*5,004*	*9,804*	*10,323*	*+519*
	Voted ...	O.	585			
		R.	51	636	582	−54
PART D (8) MEDICAL (*Transferred*):						
Leave salaries	Non-voted ...	O.	*828*			
		M.	*−228*(*d*)	*600*	*597*	*−3*
	Voted ...	O.	708			
		R.	−462(*d*)	246	246	—

(*a*) Advised 21st February 1936. (*b*) Advised 27th March 1936. (*c*) Advised 29th February 1936.
(*d*) Advised 22nd February 1936.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Expenditure was incurred for a longer period than had been anticipated.
(2) Increase due to new cases.
(3) Expenditure provided for in 1934–35.
(4) and (5) Non voted.—Information regarding these charges was not available when the Budget was framed.
(6) and (7) Increases due to unexpected leave charges.
(8) Savings due to variation in leave programme.

INDIA OFFICE,
15th October 1936.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
20th January 1937.

E. L. BALL,
Auditor.

GOVERNMENT OF BIHAR AND ORISSA.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1935–36.

GRANT No. 27.

			Final Grant or Appropriation.	Expenditure.	Excess (+) or Saving (−)
		£	£	£	£
(1) LAND REVENUE (*Reserved*):					
Law Charges in connection with appeals from India.	Voted ...	O. 900 S. 810*	1,710	1,381	−329
(2) GENERAL ADMINISTRATION (*Reserved*):					
Leave Salaries	Non-voted ...	O. *303* M. *897*†	*1,200*	*1,615*	*+415*
Subventions to Universities ...	Voted ...	...	390	392	+ 2
(3) ADMINISTRATION OF JUSTICE (*Reserved*):					
Sundry items	Voted ...	O. 150 S. 51*	201	115	−86
(4) POLICE (*Reserved*):					
Outfit allowance	Non-voted ..	...	*60*	*60*	—
(5) SUPERANNUATION (*Reserved*):					
Portion of pensions of Military Officers in respect of civil employment.	Non-voted ...	O. *7,725* M. *24*†	*7,749*	*7,548*	*−201*
Totals	Non-voted ...	O. *8,088* M. *921*	*9,009*	*9,223*	*+214*
	Voted ...	O. 1,440 S. 861	2,301	1,888	−413

* Vide Government of Bihar and Orissa, No. 5966 F., dated 28th March 1936.
† „ „ „ „ No. 3667 F., dated 3rd March 1936.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) The increase over the Budget is due to a case which did not reach hearing in 1934–35; the final saving represents expenditure now expected to fall into 1936–37.
(2) Non-voted.—Increases due to additional leave granted.
(3) Variations due to difficulty in estimating the number of appeals in criminal cases.
(5) Saving due to the death of an officer.

INDIA OFFICE,
15th October 1936.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
20th January 1937.

E. L. BALL,
Auditor.

GOVERNMENT OF CENTRAL PROVINCES AND BERAR.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1935-36.

GRANT No. 31.

				Final Grant or Appropriation.	Expenditure.	Excess (+) or Saving (−)
				£	£	£	£
(1) GENERAL ADMINISTRATION (*Reserved*):							
Motor-car for H.E. the Governor ...	Non-voted		O.	*594*			
			M.	*39**	*633*	*633*	—
University subventions	Voted	...	O.	270			
			S.	24*	294	292	−2
(2) ADMINISTRATION OF JUSTICE (*Reserved*):							
Law charges in connection with Appeals.	Voted	...	S.	...	72*	42	−30
(3) POLICE (*Reserved*):							
Outfit allowance	Non-voted	...		...	*30*	*30*	—
(4) MEDICAL (*Transferred*):							
Leave salaries	Non-voted	...	M.	...	*276**	*275*	*−1*
(5) SUPERANNUATION (*Reserved*):							
Portion of pensions of Military Officers in respect of civil employment.	Non-voted	...	O.	*6,435*			
			M.	*−135**	*6,300*	*6,277*	*−23*
	Voted	...	O.	531			
			S.	27*	558	558	—
Totals	Non-voted	...	O.	*7,059*			
			M.	*180*	*7,239*	*7,215*	*−24*
	Voted	...	O.	801			
			S.	123	924	892	−32

* Vide Government of the Central Provinces (Finance Department) No. 768/50 BX, dated 11th March 1936.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Voted.—Increase due to restoration of cuts.
(2) and (4) Information regarding this expenditure was not available when the Budget was framed.
(5) Non-voted.—The decrease is due to the death of an officer.

INDIA OFFICE,
15th October 1936.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
20th January 1937.

E. L. BALL,
Auditor.

GOVERNMENT OF ASSAM.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1935-36.

GRANT No. 34.

				Final Grant or Appropriation.	Expenditure.	Excess (+) or Saving (−)
			£	£	£	£
(1) GENERAL ADMINISTRATION (*Reserved*):						
Leave Salaries	Non-voted ...	M.	...	*1,050**	*1,082*	*+32*
University subventions ...	Voted ...	O.	135			
		S.	15*	150	136	−14
(2) POLICE (*Reserved*):						
Leave Salaries (Assam Rifles) ...	Non-voted ...	M.	...	*546**	*548*	*+2*
Outfit allowances (Indian Police)	Non-voted ...		...	*30*	*30*	—
(3) MEDICAL (*Transferred*):						
Leave Salaries	Non-voted ...	M.	...	*699**	*847*	*+148*
(4) SUPERANNUATION (*Reserved*):						
Portion of pensions of Military Officers in respect of civil employment.	Non-voted ...	O.	*6,450*			
		M.	*990**	*7,440*	*7,415*	*−25*
	Voted ...	S.	...	54*	53	−1
TOTALS	Non-voted ...	O.	*6,480*			
		M.	*3,285*	*9,765*	*9,922*	*+157*
	Voted ...	O.	135			
		S.	69	204	189	−15

* Vide Government of Assam telegram No. 1578 F (B), dated 26th March 1936.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) (2) and (3) Leave Salaries.—Information regarding these charges was not available when the Budget was framed.
(4) Increases due to new pensions coming into payment.

INDIA OFFICE,
15th October 1936.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
20th January 1937.

E. L. BALL,
Auditor.

COORG ADMINISTRATION.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1935-36.

		Final Appropriation	Expenditure	Excess (+) or Saving (−)
(1) ADMINISTRATION OF JUSTICE:		£	£	£
Law charges in connection with appeals	M.	*39**	*37*	*−2*
(2) SUPERANNUATION:				
Pensions of Military Officers in respect of civil employment	M.	*75**	*73*	*−2*
Total	M.	*114*	*110*	*−4*

* *Vide* letter from Secretary to the Chief Commissioner of Coorg, No. 461/162.36, dated 17th February 1936: information regarding these items of expenditure was not available at the date of the Budget.

SIDNEY TURNER,
Accountant-General.

INDIA OFFICE,
15th October 1936.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

E. L. BALL,
Auditor.

INDIA AUDIT OFFICE,
20th January 1937.

GOVERNMENT OF THE NORTH-WEST FRONTIER PROVINCE.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1935-36.

GRANT No. 29.

				Final Grant or Appropriation.	Expenditure.	Excess (+) or Saving (−)
		£	£	£	£
(1) IRRIGATION (*Reserved*):						
Leave Salaries	Non-voted ... M.	...	*1,023**	*1,045*	*+22*
(2) ADMINISTRATION OF JUSTICE (*Reserved*):						
Law Charges in connection with appeals.	Voted ... O.	15			
	R.	180*	195	175	−20
(3) JAILS AND CONVICT SETTLEMENTS (*Reserved*):						
Leave Salaries	Non-voted ... M.	...	*660**	*660*	—
(4) SUPERANNUATION (*Reserved*):						
Pensions of Military Officers, &c., in respect of civil employment.	Non-voted ... O.	*915*			
	M.	*714**	*1,629*	*1,623*	*−6*
Total expenditure chargeable against Revenue.	Non-voted ... O.	*915*			
	M.	*2,397*	*3,312*	*3,328*	*+16*
	Voted ... O.	15			
	R.	180	195	175	−20

IRRIGATION OUTLAY NOT CHARGED TO REVENUE.

(5) CONSTRUCTION OF IRRIGATION WORKS (*Reserved*):						
Leave Salaries	Non-voted ... M.	...	*312**	*311*	*−1*
Totals	Non-voted ... O.	*915*			
	M.	*2,709*	*3,624*	*3,639*	*+15*
	Voted ... O.	15			
	R.	180	195	175	−20

* Vide Government of the North-West Frontier Province (Finance Department) No. 10110-F, dated 17th March 1936.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) (3) and (5). Information regarding leave to be taken in 1935-36 was not available when the Budget was framed.
(2) Appeals were more numerous than had been anticipated.
(4) Increase is due to new pensions coming into payment.

INDIA OFFICE,
15th October 1936.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
20th January 1937.

E. L. BALL,
Auditor.

No. 3.

REPORT of the AUDITOR OF INDIAN HOME ACCOUNTS upon the ACCOUNTS OF THE SECRETARY OF STATE IN COUNCIL OF INDIA, from 1st April 1935 to 31st March 1936; prepared and submitted to the Secretary of State in Council, in pursuance of section 27 (5) of the Government of India Act.

This Report is divided into two Sections relating to Receipts and Expenditure on account of the Central Government on Civil and Defence Services respectively.

The accounts of the Provincial Governments have already been dealt with in my Reports dated 20th January 1937.*

SECTION I.—CIVIL.

POSTS AND TELEGRAPHS REVENUE ACCOUNT.

Eastern Mail Service.

1. It was mentioned in previous Reports that the equity of the present arrangements for apportioning the cost of the Eastern Mail Service was under investigation. An offer of revised terms made by the General Post Office is under consideration by the Government of India, and pending a decision advances have been continued at the rate of £28,000 per annum subject to adjustment.

INTEREST ON ORDINARY DEBT.

Discount on sterling loans.

2. Under the method adopted in recent years of recording the discount on sterling loans in the Home Accounts, the cash proceeds of the loan were credited under Debt Incurred, the discount being credited to that head by debit to revenue in half-yearly amounts spread over the currency of the loan. The discount thus outstanding on 1st April 1935 and in course of adjustment against revenue amounted to £6,194,177.

The practice followed in India is different, and with a view to securing uniformity as far as possible between the Home and the Indian Accounts, it was decided, with effect from the year under review, to credit under Debt Incurred the nominal amount of any loan and to debit to a suspense head any discount not charged to revenue in the year of issue, the suspense head being cleared against revenue by half-yearly book adjustments over the currency of the loan. The loan of £10,000,000 India 3 per cent. Stock (1949–52) is so treated in the Account under review.

In the case of past loans it was decided, in view of the large amount of discount outstanding, to debit this to suspense outside the annual accounts, and to follow the new method in dealing with all subsequent adjusting entries. In Appendix II to the present Account a statement is included of the discount outstanding on 1st April 1935 distributed over the various loans in respect of which it was incurred, and of the sums credited to suspense by debit to Revenue—Interest on Ordinary Debt during the year.

The effect of the revised procedure is that in respect of both Debt Incurred and Debt Discharged, the nominal amount is recorded under those heads. It involves a change of practice in the case of purchases of stock for cancellation in fulfilment of the statutory obligation to redeem an amount of debt equal to that created to replace certain Railway Annuities and Debenture Stock. Whereas the stock so purchased (which in recent years has been stock at a premium) has hitherto been recorded by debit to Debt Discharged of the cash expended, in the present Account the nominal amount of stock purchased is debited to Debt Discharged, the premium being debited to Revenue—Interest on Ordinary Debt. The purchase at a premium for cancellation in anticipation of redemption of £5,808,700 India 6 per cent. Bonds (1935–37) is similarly recorded in the present Account.

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* See pages 67 to 69.

General Administration.

Contribution by His Majesty's Government in respect of the administrative expenses of the India Office.

3. The grant-in-aid by the Treasury towards the expenses of the India Office was fixed for the years 1926–27 to 1931–32 at £119,000 per annum, subject to modification in respect of variations in the cost-of-living bonus paid on salaries, and was continued on the same basis for the years 1932–33 to 1934–35, with an additional modification in respect of abatements in certain salaries not carrying cost-of-living bonus. It was further continued with this modification for the year 1935–36. The amount received was £119,000 plus £1,125 in adjustment of the 1934–35 account in respect of the restoration from 1st July 1934 of a moiety of the emergency cuts made at the time of the financial crisis, less £9,000 in respect of bonus variations, and less £500 in respect of abatements of salaries, and is shown in the accounts in reduction of payments under the following heads :—

	£
General Administration - -	103,923
Audit - - - - -	3,206
Stationery and Printing - -	3,496

The remaining moiety of the cuts was restored from 1st July 1935, involving an addition of £1,125 to the contribution by the Treasury for 1935–36, adjustment of which will be effected in the following year.

Political.

Transfer from Suspense Account.

4. The debit of £17,938 4*s*. 9*d*. brings to account under the appropriate Revenue head expenditure which has remained in suspense for a number of years.

Miscellaneous Payments.

Secret Service.

5. £8,000 was placed at the disposal of the Secretary of State during 1935–36 for Secret Service. The amount expended was £8,150, and the balance in hand on 31st March 1936 was £1,257 17*s*. 10*d*.

The Secretary of State has furnished me with a certificate that the expenditure was necessary for the public service.

Settlement of Russian refugees in Brazil.

6. Owing to the presence in India of a number of Russian refugees from Central Asia, mostly destitute and with little prospect of obtaining employment, the Nansen International Office for Refugees at Geneva was approached, at the request of the Government of India, with a view to the settlement of some of the refugees outside India. Arrangements were eventually made, through the agency of the Nansen Office, for a party of 54, including 17 children, to be settled in Brazil on lands owned by a British corporation. The Nansen Office executed agreements with the refugees whereby the latter undertook to repay the expenditure incurred on their behalf for the purchase of holdings of land, passages, &c., in eight annual instalments commencing two years after their arrival (about the end of July 1935) at their destination in Brazil, the Nansen Office acquiring the right to take possession of the properties, including buildings, stock and improvements, in the event of failure to pay any due instalment. The recoverable expenditure amounts to about £2,600.

Extraordinary Receipts.

Reparation receipts.

7. The amount of £171 17*s*. 11*d*. shown in the Account as reparation receipts is the share of India in the net profit of the Bank of International Settlements for 1934–35. There has been no change in the position previously reported in regard to the suspension of both German and non-German reparation payments.

Railway Capital Account.

Overpayment of leave salary.

8. An officer of a guaranteed Railway Company was granted leave for two years preparatory to retirement, including four months of commuted furlough on full pay. Under the rules commuted furlough is treated as furlough on half-pay for twice the period, and it followed that the officer had exceeded the permissible maximum of leave, namely two years, by four months. Attention having been drawn to the case in audit, the overpayment of £291 was recovered from the officer.

Excessive claim for refund of travelling expenses.

9. The claim for refund of travelling expenses submitted in letter form by an officer of one of the guaranteed Railway Companies on deputation in the United Kingdom was questioned in audit. Correspondence which ensued between the Company and the officer did not form a satisfactory basis for admission of the claim and he was sent a Travelling Bill form, upon which in fact, under standing orders, his claim should in the first instance have been submitted. This form on completion showed that he had travelled at cheaper rates than those on which his original claim was based and the claim was accordingly reduced from £22 19*s*. to £7 5*s*. 6*d*.

Deposits and Advances.

Effect of the Reserve Bank Act.

10. On 1st April 1935 the Reserve Bank, constituted under the Reserve Bank of India Act, 1934, assumed the management of the currency.

Under section 35 of the Act it was necessary that on that date there should be transferred to the Issue Department of the Bank assets of an amount equal to the value of the currency notes in circulation, not less than half the assets so transferred being in the form of gold coin, gold bullion or sterling securities.

Under section 36 (1) of the Act, if the amount of rupee coin shown in the accounts of the Issue Department exceeds Rs. 50 crores or one-sixth of the total amount of the assets, whichever is the greater, the Governor-General in Council is under obligation to accept the excess, subject to a maximum of Rs. 5 crores in respect of any year, against payment in the form of bank-notes, gold or securities, provided that "if the Bank so desires and if the amount of gold coin, gold bullion and sterling securities in the assets does not at that time exceed one-half of the total assets, a proportion not exceeding two-fifths of such payment shall be in gold coin, gold bullion or such sterling securities as may be held as part of the assets."

Conversely, under section 36 (2) of the Act, if the amount of rupee coin falls below the limits mentioned above, the Governor-General in Council is to deliver rupee coin to the Bank up to the amount of the deficiency against payment of legal tender.

Re-distribution of assets in the Home Accounts.

11. The assets standing in the accounts of the Secretary of State on 1st April 1935 included :—

	£	*s.*	*d.*
Gold Standard Reserve :			
Gold at cost	2,152,333	13	1
Securities valued at	37,837,009	8	8
Cash	10,656	18	3
	£40,000,000	0	0
Paper Currency Reserve :			
Securities at cost	13,706,659	13	4
Home Treasury Balance :			
Securities at cost	13,804,847	0	7
Securities valued at	903,922	13	5
Excess on valuation of Securities standing at cost in Paper Currency Reserve	1,588	11	1
Cash	1,063,121	14	8
Total	£15,773,479	19	9
Grand total	£69,480,139	13	1

In the new situation created by the Act, the Home Treasury balance was reduced, the Gold Standard Reserve and the Paper Currency Reserve were

closed, and a new reserve, known as the Silver Redemption Reserve, was created, the assets enumerated above being re-distributed as follows:—

Transferred to the London Office of the Reserve Bank:—

	£	s.	d.
Gold at cost	2,152,333	13	1
Securities valued at	44,949,235	9	6
Cash	300,000	0	0
Total	£47,401,569	2	7

Transferred to Silver Redemption Reserve:—

Securities valued at	7,499,944	17	0
Cash	55	3	0
Total	£7,500,000	0	0

Retained in Home Treasury:—

Treasury Bills at cost	13,804,847	0	7
Cash	773,723	9	11
Total	£14,578,570	10	6
Grand total	£69,480,139	13	1

The orders regulating the disposal of the amount transferred to the Reserve Bank were issued by the Government of India. It is understood that after the allocation to the Issue Department of the Bank of the amount required under section 35 of the Act, the balance was assigned as a Government deposit to the Banking Department.

Silver Redemption Reserve.

12. The Silver Redemption Reserve was constituted in order to provide for the liability under section 36 (1) of the Act, and is intended to be maintained in the form of sterling securities or gold at a total not exceeding £7,500,000.

The arrangements at present adopted in respect of the Reserve are as follows:—

The amount of any diminution arising from transfers to the Reserve Bank under section 36 (1) is to be made good out of—

(1) the proceeds of sale of silver;

(2) any payments made by the Reserve Bank for rupee coin supplied under section 36 (2);

(3) profits on any casual sales of gold made by the Bank.

Whether the Reserve stands at its full value of £7,500,000 or at a lower figure, the net accretion from interest on investments plus appreciation, or minus depreciation, of the current capital sum is to be credited to revenue in the year of its origin. (Conversely, if depreciation should exceed interest in any year, the difference would presumably be made good from revenue.)

In the year under review, no transfer was called for under section 36 (1) of the Act. The net accretion amounted to £140,529 11*s.* 6*d.*, which sum was credited to revenue, leaving the Reserve at its maximum figure of £7,500,000.

Home Treasury.

13. From the 1st April 1935 the responsibility for keeping the Secretary of State in funds devolved on the Reserve Bank, but in order to free the Bank from the necessity of providing sterling for this purpose during the first months of its existence, assets were retained in the Home Treasury, as shown above, sufficient to meet the estimated requirements of the Secretary of State up to 5th July 1935.

Secretary of State's minimum balance at the Bank of England.

14. In consequence of the transfer to the Reserve Bank of business formerly carried out in the Office of the Secretary of State the minimum balance held by the Bank of England free of interest on account of the latter was reduced from £1,000,000 to £700,000 from 1st April 1935, £300,000 being transferred in cash to the Reserve Bank as indicated in paragraph 11 above.

From the 2nd December 1935 a further reduction of £200,000 was arranged so that the minimum balance retained in the Secretary of State's account at the Bank of England is now £500,000.

Remittance—Receipts.

Repatriation of refugees.

15. In paragraph 14 of Section I of the last Report reference was made to the outstanding claim for £3,426 17*s.* 5*d.* against the Yugoslav Government in respect of expenditure incurred in the maintenance and repatriation in 1921 of European refugees who had entered India from Central Asia during the war. No payment has yet been received, but efforts continue to be made through diplomatic channels to obtain recovery of the amount.

Recoveries from the Saudi Government.

16. In paragraph 13 of Section I of the last Report it was mentioned that the Saudi Government had repaid to the British Government 10 per cent. of the outstanding balance of a debt, and that the Indian share of this repayment, namely £1,049 14*s.* 6*d.*, would be credited to Indian revenues. The credit was received in March 1936. The Indian share of any future repayment will by arrangement with the British Treasury be credited in rupees in India.

Miscellaneous Audit Questions.

Government servants injured by the negligence of members of the public.

17. A case was reported in the Press in which the Crown claimed, and was awarded by the High Court, the amount of the pay and allowances of two members of the Royal Air Force (who had been injured through the negligent driving of a motor vehicle by the defendant's servant) for the period during which they were rendered unfit for duty. As the principle established by the judgment appeared to apply equally to members of the Secretary of State's and High Commissioner's staffs and to members of the Indian Services on duty, and possibly also on leave, in the United Kingdom, I drew the Secretary of State's attention to the case, suggesting at the same time that it might have importance for the Government of India in relation to cases of injury of Government servants in India. It is understood that the question of making claims in appropriate cases will be borne in mind and instructions have been issued to secure that cases of which Government might be unaware should be reported.

Cost of passages.

18. The expense borne by Government in respect of persons travelling on duty between England and India is limited to the cost of travelling by the all-sea route, unless it is desirable in the interests of Government service that the overland Continental route should be utilised. Where, however, persons not in the employment of the Government of India are deputed from England to India or *vice versa* on comparatively high rates of remuneration, the use of the all-sea route, by prolonging the period of remuneration, may on balance involve extra expense. In one such case the extra expense amounted to about £28, and on attention being drawn to this in audit it was agreed that while it might not always be possible in this type of case to limit the cost to Government by reference to the cost of the overland journey, this would be done wherever practicable.

By a concession of the Peninsular and Oriental Steam Navigation Company passengers booked from Bombay to London by sea are allowed, provided that their intention to proceed overland from Marseilles is declared in advance, to do so at reduced cost. A case was pointed out in audit in which extra cost to Government had been caused by ignorance of this concession on the part of an officer travelling by the overland route at the public expense, and steps have been taken to secure its utilisation in future.

Amendment of Leave Rules.

19. A military officer in civil employment had been granted leave for 28 months, which included 23 days not due and was the maximum leave admissible in the absence of a medical certificate. The officer had been notified that his retirement would be carried out on the date following the termination of this leave, but after that date he submitted a medical certificate to the effect that he had been unfit to return to duty since that date and was granted retrospectively an extension for 10 days of leave not due, which enabled him to complete an additional year's service and thus increased his pension by £30 a year. While the regulations, so far as they related to the Indian

Civil Service, Military Commissioned Officers in Civil Employment and Chaplains, did not appear definitely to preclude the grant (up to six months) on medical certificate of leave not due, in continuation of 28 months' leave pending retirement, the grant of such leave to an officer with no prospect of return to duty seemed anomalous and I brought the case to the notice of the Secretary of State. It appeared that the latter was already in communication with the Government of India with regard to the eligibility of officers of the categories mentioned for the grant of leave not due pending retirement, as a result of which it became evident that the intention of the regulations was that leave not due should only be granted for urgent private affairs or the recovery of health preparatory to return to duty.

Examination in India of the case brought to notice led to amendments of the regulations making it clear that neither leave not due nor leave due in excess of 28 months should be granted to an officer of any Service pending retirement.

As a result of another case brought to notice in audit a further amendment is under consideration to provide for the cancellation of leave not due granted to a government servant who is subsequently permitted to retire voluntarily without returning to duty.

Appropriation Audit.

20. Provision for Voted Expenditure, excluding that on Railways, was distributed under five Grants, only one of which, Grant 86, related exclusively to expenditure by the Secretary of State.

21. Under Grant 86 (Voted) there was a saving out of the provision of £169,725 of £2,214, of which £1,050 was surrendered. The more noticeable differences between the Budget provision and expenditure occurred under the following subheads:—

	£
India Office Expenses:—	
B. 1. Postage and Telegrams to India - -	*excess* 2,280
Miscellaneous Civil Charges:—	
E. 10. Scientific Departments - - -	*saving* 2,586
E. 12. Public Health - - - -	*saving* 2,279
E. 22. Relief and repatriation of destitute Indians	*saving* 2,753
E. 23. Other charges - - - -	*excess* 3,720

22. Under Non-Voted, while considerable modification of the original appropriation was found to be necessary during the course of the year, the final appropriations were generally in substantial approximation to the expenditure under the various subheads.

Meaning of "new service."

23. A liability having been admitted to contribute to the Imperial Government a share of the cost of certain emergency measures for the protection of the civil population of Aden in the event of hostilities, a sum of £4,000 on this account was debited to the head Miscellaneous Civil Charges—Other Charges—Voted, funds to the extent required being provided by reappropriation within Grant 86.

Rule 50 (1) (ii) of the Indian Legislative Rules requires that "an estimate shall be presented to the Assembly for a supplementary or additional grant when a need arises during the current year for expenditure, for which the vote of the Assembly is necessary, upon some new service not contemplated in the Budget for that year." The interpretation of "new service" having given rise to difficulties, the Public Accounts Committee have agreed that the application of the term to concrete cases can best be governed by reference to case law.

Primâ facie it appeared to me that the above-mentioned expenditure was expenditure on a new service within the meaning of the rule, but the Government of India, to whom the point was referred, dissented on the ground that civil emergency measures are a normal function of Government.

SECTION II—DEFENCE.

Capitation rate for Indian regiments.

1. The capitation rate payable by the War Office for Indian regiments lent for service in the Colonies became due for revision with effect from 1st April 1934. The calculations prepared in India for that purpose have been under examination in the India Office and War Office, and pending agreement refunds by the latter have been made provisionally on the basis of these calculations. In a scrutiny of the calculations in my office certain questions have been raised, of which the most important suggests some inadequacy in the method of charging the War Office with the pay of the officers serving with the lent unit. The matter is under investigation.

Change in classification.

2. The Government of India decided, with the approval of the Secretary of State, to open under Defence Services, with effect from 1st April 1935, a new head "Quetta Reconstruction" for the record of expenditure on the reconstruction of Quetta Cantonment and on Military and Air Force buildings to be erected at other stations as a direct result of the Quetta earthquake.

Incorrect grant of leave.

3. Privilege leave to which they were not entitled was granted to four officers, two on reverting to the Home Establishment from extra-regimental employment and two on the completion, after their units had left the Indian Establishment, of a course at the Staff College, Quetta. Two officers who had availed themselves of combined leave during the previous two years, and were therefore eligible for privilege leave only, were granted combined leave. In all the above-mentioned cases the erroneous grant of leave was detected in the India Office before the documents came under audit. Attention was drawn in audit to the erroneous grant of 30 days' concessional privilege leave to an officer who had not proceeded direct from a concessional area, and to the grant of privilege leave from the date of disembarkation, instead of the date when he was struck off duty, to a warrant officer proceeding to a vocational training centre before discharge. The total amount over-issued in the eight cases amounted to about £180, of which £154 was written off.

The Government of India, to whom the Secretary of State reported the cases, has issued orders enjoining the greatest possible care on the part of sanctioning authorities, in dealing with individual applications, to ensure compliance with the rules. It is hoped that the revision of the leave rules now being undertaken with a view to their simplification will reduce the number of irregular grants of this kind.

Incidence of leave pay.

4. As it appeared from the last pay certificate of a soldier granted payment furlough from India that he was serving with the temporary depôt in India of a unit on loan to the Imperial Government, it was suggested in audit that his leave pay was debitable to that Government and a sum of £71 10*s.* has accordingly been noted for recovery.

Subsequently, the names of all soldiers serving with this depôt were notified to the India Office, and it was found that three of these soldiers had been on leave in this country at the commencement of the loan of the unit. A further sum of £31 in respect of leave pay for the period after that date will therefore be claimed.

Special services.

5. The payment of £15,000 under Special Services is a contribution of a part of the cost of providing in Indian territory landing grounds for the Far Eastern Air Route.

The contribution was held to be justified by India's interest in the development of this route for Defence purposes.

All additional expenditure (including any involved in acquiring sites) and the costs of maintenance are to be borne by the Imperial Government.

Aden.

6. The Aden accounts for 1932–33, 1933–34 and 1934–35 mentioned in the last Report as remaining unadjusted have been finally settled.

The accounts for 1935–36 show a total cost of £1,027,092 4*s.* 8*d.* Advances amounting to £150,000, the maximum annual contribution for which Indian revenues are liable, were made during the year.

7. The capitation rate, on which was based the Home Effective Charge for Royal Air Force personnel in Aden in the Account for 1933–34, although by reason of the different composition of the Aden garrison substantially lower than the rate calculated to be applicable to the Royal Air Force

personnel in India, was derived from the same detailed calculations as those compiled by the Air Ministry to arrive at the latter. Since it had been agreed, as explained in paragraph 27 of Section II of my Report for 1933–34, that the charge in respect of the Royal Air Force personnel in India should be met for the five years from 1st April 1933 by a lump sum contribution lower than what would have resulted from the use of the calculated capitation rate, I suggested that a proportionate abatement should be made in the calculated rate in respect of Aden, with a consequent saving to Indian revenues of about £1,500 in respect of each of the years 1933–34 and 1934–35.

The Air Ministry contested the claim, but eventually agreed to settle the matter by reducing to £2,500 a claim against India in respect of certain Marine Transport charges which there was difficulty in assessing but which was estimated at about £5,000.

Pay of Flight Lieutenants, Royal Air Force.

8. The Indian rates of pay for officers of the Royal Air Force are in general based on the corresponding Home sterling rates for all ranks up to Group Captain. It was pointed out in audit that the only rate of pay prescribed for Flight Lieutenants (General Duties Branch) in India was related to the higher sterling rate for officers after two years' service in that rank. It was not at the time considered advisable to correct the anomaly, but in connection with the introduction of a scheme of accelerated promotion in the Royal Air Force, consequent on the present expansion of that Arm at Home, the opportunity has now been taken to bring the Indian rates for Flight Lieutenants into line with the sterling rates.

The effect will be that for two years of his service in this rank an officer will draw Rs. 755 per mensem instead of Rs. 800.

Pensionary charges recoverable from the War Office.

9. The amount of £243,644 under Defence Services Non-Effective (Receipts) is the receipt from the War Office of a proportion of the pensionary charges of Indian Army personnel in respect of periods of service under that Department. The amount due in respect of the year 1934–35 has been agreed at £239,585 (subject to audit). Advances of £233,185 were received from the War Office in 1934–35, £5,190 in 1935–36, and the balance payment of £1,210 in 1936–37.

Queries raised in audit on the Imperial service of individual officers have resulted in present and prospective savings of about £450.

Over-assessment of an officer's pension.

10. Some years ago new rules were introduced for the assessment of the pensions of departmental warrant officers of the India Unattached List, but individuals then serving in that capacity were allowed a reserved right to the application of the old rules if more favourable. In a case in which the benefit of the old rules had been allowed, it was pointed out in audit that the warrant officer was not a member of the departmental section of the India Unattached List on the critical date, and further that his service in the Territorial Army before embodiment had incorrectly been allowed to reckon as pensionable service. The pension was reduced from £129 to £94 5*s*. 10*d*. per annum.

Payments to Imperial Government.

11. The principal annual payments from Indian revenues to Departments of the Imperial Government for services arising out of the maintenance of British troops on the Indian Establishment are dealt with in the following paragraphs.

12. War Office: Capitation Rate for Effective Services:—

Credits of £3,511 5*s*. were received in adjustment of the advances made in previous years and advances of £1,190,000 were made in respect of 1935–36 which have not yet been adjusted.

13. War Office: for gratuities on death, discharge, &c.:—

£37,000 was advanced in respect of payments during 1935–36, the final account of which is now under examination.

A credit of £1,490 13*s*. 6*d*. was received, being the amount over-advanced for 1934–35, and the payment in respect of that year has been adjusted finally at £36,670 1*s*. 2*d*.

14. War Office: for unemployment insurance:—

£127,000 was advanced on account of the Indian share of the payments by the War Office to the Unemployment Insurance Fund during 1935–36,

the final adjustment of which is now under examination, and a credit of £27,858 0*s.* 9*d.* was received in adjustment of amounts over-advanced for 1934–35. A further credit of £82 13*s.* 11*d.* was received and adjusting payments of £496 11*s.* 11*d.* and £9,572 18*s.* 9*d.* were made in 1936–37, bringing the net charge for 1934–35 to £117,128 16*s.*

The payment of £9,572 18*s.* 9*d.* was the result of the fixation by the Treasury, on the recommendation of the Government Actuary, of a rate for each soldier discharged after 26th July 1934 of £18 15*s.* instead of £16 10*s.*, the figure at which it was originally fixed.

The difficulties of estimating the additional charges imposed on Army votes by the Unemployment Act, 1934, were mentioned in paragraph 14 of Section II of the last Report. Under section 25 (2) of that Act, the Treasury were empowered to fix the additional amount necessary to meet the cost of the further benefits conferred by the Act in the case of soldiers discharged between the 30th June 1927 and the commencement of the Act. It has been ascertained that the sum originally fixed to be paid by the War Office was £192,000, payable in three instalments; but this was later reduced to £150,000, payable in two instalments, £70,000 in 1934–35 and £80,000 in 1935–36. The War Office paid £70,000 provisionally on this account in 1934–35, the Indian share being about £22,500. In October 1936 the Treasury fixed the amount payable by the War Office finally at £176,000. The amount to be borne finally by Indian Revenues will be investigated in connection with the audit of the account for 1935–36.

15. War Office: for marriage allowances and allotments:—

£239,568 11*s.* 1*d.* was paid in 1935–36 for marriage allowances and allotments disbursed by Army Paymasters in respect of British troops in India. £288 17*s.* 1*d.* was received in adjustment of amounts over-advanced in 1934–35, making the net amount expended in respect of that year £239,509 15*s.* 7*d.*

As the marriage allowances and allotments of the British personnel of the artillery detachments lent to the Imperial Government at the time of the Abyssinian crisis continued provisionally to be charged to India, a credit is due on this account.

A general examination was made of the claims, and the usual test audit was carried out at certain pay offices.

16. War Office: retired pay, pensions, &c. of British forces for service in India:—

The charge for the year 1934–35 has been agreed at £1,167,782. The advances of £1,174,180 made in that year were adjusted by credits of £4,810 in 1935–36 and £1,588 in 1936–37.

17. War Office: Sea Transport:—

The advance to the War Office referred to in paragraph 18 of Section II of the last Report has been adjusted. Queries raised in audit resulted in a saving of £472.

Under the revised scheme for the adjustment of the cost of the Sea Transport Service referred to in paragraph 19, subsequent advances on this account have been made to the Board of Trade.

Since 1925–26 the annual contribution to Indian revenues by the War Office to cover the cost (including voyage pay) of personnel travelling to and from India in Imperial interests has remained at £8,100. After prolonged discussions with the War Office it was agreed to increase the figure to £10,000 for the five years from 1st April 1935.

18. Board of Trade: Sea Transport:—

£290,000 was advanced to the Board of Trade in 1935–36 against India's share of the expenditure incurred on Sea Transport. These advances are now paid direct to the Board of Trade instead of the War Office in consequence of the introduction of a revised method of calculating the share of the cost of the joint troop service to be borne by each of the participating departments of the Imperial Government and the Government of India.

Under the previous method the actual cost of running a particular transport between any two ports was borne by the party in whose service it was then primarily employed, and credit was given for passengers conveyed on account of any of the other parties at "passage rates" calculated on the estimated cost of conveyance in the appropriate class of accommodation. This system worked equitably so long as the transports employed in the joint service were on a comparable level as regards rates of hire and running costs, but on the emergence of marked differences between transports in this respect, it failed to distribute fairly between the parties the costs of the more expensive transports. The Board of Trade therefore proposed that in future "passage rates" should be calculated for all passengers on the basis of the average hire, &c., of all the transports in the joint service and that the total cost of the service should be divided between the parties in proportion to the total liability of each computed from these rates. The proposal was accepted by the Secretary of State subject to examination of the "passage rates," on the accuracy of which the fairness of the new system of apportionment depends.

In previous discussions with the Board of Trade analysing the relative costs of different portions of the joint service, I had emphasised the point that transports running between the United Kingdom and India are filled more nearly to capacity than on other transport routes and that the cost per passenger of such voyages is therefore proportionately less than that of other voyages.

In the passage rates hitherto used the allowance for vacant accommodation on all types of transport voyage was made on a uniform basis, apparently derived from the experience of voyages between the United Kingdom and India. If this practice had been followed in constructing the passage rates required for the new system, India's share of the total expenditure would have been unfairly enhanced, but the calculations submitted by the Board of Trade in support of the revised passage rates showed that account had been taken of marked differences in the amount of vacant accommodation normal in different types of voyage.

19. Air Ministry: for Effective Services in respect of personnel of the Royal Air Force serving in India:—

The amount of £210,000 under this head is the annual contribution under the agreement mentioned in paragraph 27 of Section II of the Report for 1933–34 stabilising payment at this rate for five years from 1st April 1933.

20. Air Ministry: Royal Air Force: Discharge Gratuities, 1934–35; Unemployment Insurance, 1934–35:—

The sums of £1,332 and £2,322 shown under these heads are 10 per cent. of the respective total amounts spent by the Air Ministry on these services. It has been agreed that this apportionment, which is based on the relative strengths of the British and Indian Establishments, is to apply from the 1st April 1933, and, in the absence of any unforeseen development, during the five years for which the Effective Services contribution has been stabilised, and is then to be subject to further consideration.

21. Air Ministry: for Non-Effective Services in respect of personnel serving in India:—

It was mentioned in my last Report that a decision had been reached as to the method of adjustment of India's liability under this head. As a preliminary to the compilation of the accounts, it is necessary for certain actuarial calculations to be made and for various points of procedure to be settled. Work on these is not yet complete and meanwhile the outstanding advances to the Air Ministry (which commenced in 1926–27) cannot be adjusted. A further advance of £37,000 was made in 1935–36.

E. L. BALL,
Auditor.

INDIA AUDIT OFFICE,
18th February 1937.

REPORTS of the AUDITOR OF INDIAN HOME ACCOUNTS upon the ACCOUNTS OF THE SECRETARY OF STATE IN COUNCIL OF INDIA, from 1st April 1935 to 31st March 1936, on account of the PROVINCIAL GOVERNMENTS.

MADRAS.

APPROPRIATION AUDIT.

1. For the year 1935–36 provision for Voted expenditure by the Secretary of State on behalf of the Government of Madras was included in a single composite grant (No. XXXVII) for Home expenditure.

2. Under Voted there was a saving of £191 out of the provision of £2,175, which included a supplementary grant of £360. The largest individual variation occurred under "Land Revenue (reserved)—Law charges in connection with appeals from India," where there was a saving of £306 out of the Budget provision of £450.

E. L. BALL,
Auditor.

India Audit Office,
20th January 1937.

BOMBAY.

APPROPRIATION AUDIT.

1. For the year 1935–36 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bombay was included in a single composite grant (No. 35) for Home expenditure.

2. Under Voted there was an excess of £761 over the Budget provision of £1,650 allotted to the Secretary of State. The excess, which was covered by the re-appropriation of £913 from the High Commissioner's portion of the grant, is the net result of excesses and savings distributed over the various subheads, e.g.:—

Head of Service	Grant	Expenditure	
	£	£	£
Land Revenue (reserved)—Law charges in connection with appeals from India -	450	99	saving 351
Administration of Justice (reserved)—Sundry Items - - - -	60	994	excess 934

E. L. BALL,
Auditor.

India Audit Office,
20th January 1937.

BENGAL.

APPROPRIATION AUDIT.

1. For the year 1935–36 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bengal was included in a single composite grant (No. 31) for Home expenditure.

2. Under Voted there was a saving out of the Budget provision of £4,497 allotted to the Secretary of State of £936, of which £867 was surrendered.

The more important individual variations occurred under the following subheads:—

Head of Service	Grant	Expenditure	
	£	£	£
Land Revenue (reserved)—Law charges in connection with appeals from India -	450	32	saving 418
Medical (transferred)—Leave salaries -	780	Nil	,, 780
Superannuation (reserved)—Portions of pensions of Military and Marine Officers in respect of civil employment - -	1,350	1,622	excess 272

E. L. BALL,
Auditor.

India Audit Office,
20th January 1937.

UNITED PROVINCES OF AGRA AND OUDH.

Appropriation Audit.

1. For the year 1935–36 provision for Voted expenditure by the Secretary of State on behalf of the United Provinces of Agra and Oudh was included in a single composite grant (No. 37) for Home expenditure.

2. Under Voted there was an excess of £686 over the Budget provision of £2,055 allotted to the Secretary of State. The excess, which was covered by the re-appropriation of £1,167 from the High Commissioner's portion of the grant, is mainly the result of excesses under the following subheads:—

Head of Service	Grant	Expenditure	
	£	£	£
Administration of Justice (reserved)—Law charges in connection with appeals, and sundry items - - - -	150	474	excess 324
Medical (transferred)—Leave salaries -	Nil	157	,, 157
Superannuation (reserved)—Portions of pensions of Military Officers in respect of civil employment - - -	1,086	1,275	,, 189

E. L. BALL,
Auditor.

India Audit Office,
20th January 1937.

PUNJAB.

Appropriation Audit.

1. For the year 1935–36 provision for Voted expenditure by the Secretary of State on behalf of the Government of the Punjab was made by means of a single composite grant (No. 41).

2. Under Voted there was a saving of £519 out of the Budget provision of £2,175. Relatively large savings of the original provision occurred under the following subheads:—

Head of Service	Grant	Expenditure	
	£	£	£
Medical (transferred)—Leave Allowances -	855	489	saving 366
Superannuation (reserved)—Pensions of Military Officers in respect of civil employ - - - - - -	300	67	saving 233

E. L. BALL,
Auditor.

India Audit Office,
20th January 1937.

BURMA.

Appropriation Audit.

1. For the year 1935–36 provision for Voted expenditure by the Secretary of State on behalf of the Government of Burma was included in three of the four Departmental Grants voted by the Legislative Council. The most noticeable differences between the original provision and expenditure were an excess of £527 under Part A—Superannuation (reserved), which was met by the re-appropriation of £531 from the Indian portion of the Grant, and a saving of £462 under Part D—Medical (transferred), which was surrendered.

E. L. BALL,
Auditor.

India Audit Office,
20th January 1937.

BIHAR AND ORISSA.

Appropriation Audit.

1. For the year 1935–36 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bihar and Orissa was included in a single composite grant (No. 27) for Home expenditure.

2. Under Voted there was a saving of £413 out of the provision of £2,301, which included a supplementary grant of £861. The largest individual variation was a saving of £329 out of the final grant of £1,710 under "Land Revenue (reserved)—Law charges in connection with Appeals from India."

E. L. BALL,
Auditor.

India Audit Office,
20th Januray 1937.

NORTH-WEST FRONTIER PROVINCE.

Appropriation Audit.

1. For the year 1935–36 provision for Home expenditure on behalf of the Government of the North-West Frontier Province was included in a single composite grant (No. 29).

2. Under "Administration of Justice (reserved)—Law charges in connection with Appeals" (Voted), for which £15 was allotted in the Budget to the Secretary of State, there was excess of expenditure of £160, which was covered by reappropriation from the High Commissioner's portion of the grant.

E. L. BALL,
Auditor.

India Audit Office,
20th January 1937.

*No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the from 1st April 1936

RECEIPTS.

REVENUE.

	£	£
RAILWAY REVENUE ACCOUNT:		
SUBSIDIZED COMPANIES:		
Rohilkund and Kumaon Railway: Government share of Surplus Profits - -	10,229	
MISCELLANEOUS:		
Dividends on Bengal-Nagpur Railway Co. Stock and Miscellaneous receipts - -	280	
		10,509
POSTS AND TELEGRAPHS: REVENUE ACCOUNT:		
Refund of payments to His Majesty's Treasury for Mail Service - - - - - -		23,404
INTEREST:		
Miscellaneous receipts - - - - - - - - - - - - -		357
Carried forward - - - - - - -		34,270

* This is an account subject to audit, and to the final adjustment of the accounts of Sub-Accountants

Secretary of State in Council of India on account of the Central Government of India, to 31st March 1937.

DISBURSEMENTS.

EXPENDITURE.

			£
CUSTOMS:			
Sundry items			453
TAXES ON INCOME:			
Sundry items			6,290
LAND REVENUE:			
Sundry items			1
FOREST:			
Sundry items			15
	Interest on Debt. £	Management. £	£
RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS—INTEREST ON DEBT, &c.:			
Bombay Baroda and Central India Railway	385,084	3,767	
Burma Railways	37,500	375	
East Indian Railway	1,603,516	6,922	
Eastern Bengal Railway (including Bengal Central Railway)	125,871	356	
Great Indian Peninsula Railway	965,182	2,839	
Indian Midland Railway	18,365	158	
Madras Railway	362,194	268	
Oude and Rohilkund Railway	316,133	3,188	
Scinde Punjab and Delhi Railway	367,148	779	
South Indian Railway	146,635	1,418	
Interest at 3·3252 per cent. on £55,720,115 taken as Capital Outlay in this Country to 31st March 1917 on State Railways and at 5·02038 per cent. on £39,334,547 taken as Capital Outlay in this Country from 1st April 1917 to 31st March 1937	3,827,549	—	
	8,155,177	20,070	8,175,247
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Assam-Bengal Railway		51,464	
Bengal-Nagpur Railway		232,955	
Tirhoot Railway (Bengal and North Western Railway)		76,250	
" " " " (Sinking Fund)		4,076	
Bombay Baroda and Central India Railway		94,998	
Madras and Southern Mahratta Railway		280,025	
South Indian Railway		139,580	
			879,348
STATE RAILWAYS—WORKING EXPENSES:			
Sundry items			1,224
PAYMENTS TO WORKED LINES:			
Rental paid to South Behar Railway Company			30,000
MISCELLANEOUS RAILWAY EXPENDITURE			
Sundry items			18,176
			9,103,995
POSTS AND TELEGRAPHS: REVENUE ACCOUNT:			
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:			
Payments to His Majesty's Treasury for Mail Service			28,000
INTEREST ON DEBT:			
TOTAL INTEREST ON LOANS CONTRACTED IN ENGLAND AND ON LIABILITIES OF RAILWAY COMPANIES TAKEN OVER ON PURCHASE			12,859,538
Deduct:—Chargeable to—			
State Railways—Interest on Debt			*−8,155,177*
			4,704,361
DIFFERENCE between par value and cost price of Stock and Bonds purchased for cancellation			137,867
MANAGEMENT OF DEBT			95,489
Deduct:			
Chargeable to State Railways:			
Management charges on Railway Specific Debt			*−20,070*
MISCELLANEOUS			11,638
			4,929,285
Carried forward			14,068,039

ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1936 to

RECEIPTS—*continued.*

Revenue—*continued.*

	£	£
Brought forward		34,270
POLICE:		
Contribution by Imperial Government to cost of Aden Police		8,000
PORTS AND PILOTAGE:		
Miscellaneous receipts		172
MEDICAL:		
Contribution by Imperial Government to cost of Aden Civil Hospital		1,875
MISCELLANEOUS DEPARTMENTS:		
Miscellaneous receipts		50
CIVIL WORKS:		
Miscellaneous receipts		500
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Dividends on Securities of Widows' Funds of the Home Establishment of the East India Company, and subscriptions in respect of the India Office Provident Fund	2,356	
Subscriptions in respect of the Indian Military and Civil Funds	756	
Miscellaneous receipts	19	
		3,131
STATIONERY AND PRINTING:		
Miscellaneous receipts		42
MISCELLANEOUS:		
Miscellaneous receipts in aid of India Office	2,324	
Miscellaneous Home receipts	381	
Receipt on account of Diplomatic and Consular Service	12,074	
Divisible Expenditure at Aden	3,306	
		18,085
Carried forward		66,125

of State in Council of India on account of the Central Government of India, 31st March 1937—*cont.*

DISBURSEMENTS—*continued.*

Expenditure—*continued.*

	£	£	£
		Brought forward	14,068,039
INTEREST ON OTHER OBLIGATIONS:			
Bengal and North-Western Railway 5 per cent. Debenture Stock Discount Sinking Fund			1,087
GENERAL ADMINISTRATION:			
Home Establishment, &c.	225,501		
Less: Contribution by His Majesty's Treasury	*—105,390*		
		120,111	
Administration in India:			
Miscellaneous expenditure		5,950	
			126,061
AUDIT:			
Home Establishment		15,514	
Less: Contribution by His Majesty's Treasury		*—3,239*	
Portion charged to High Commissioner		*—7,000*	
			5,275
JUSTICE:			
Sundry items			1,179
JAILS:			
Sundry items			456
POLICE:			
Sundry items			211
PORTS AND PILOTAGE:			
Leave salaries			203
ECCLESIASTICAL:			
Sundry items			8
POLITICAL:			
Sundry items			8,252
WATCH AND WARD:			
Leave salaries			1,022
SCIENTIFIC DEPARTMENTS:			
Sundry items			3,314
MEDICAL:			
Sundry items			484
PUBLIC HEALTH:			
Sundry items			734
AVIATION:			
Sundry items			603
MISCELLANEOUS DEPARTMENTS:			
Sundry items			4,566
MINT:			
Sundry items			5
CIVIL WORKS:			
Sundry items			708
TERRITORIAL AND POLITICAL PENSIONS:			
Members of the Family of the late Maharajah Duleep Singh		7,500	
Members of the Bengal Nizamut Family		597	
			8,097
SUPERANNUATION ALLOWANCES AND PENSIONS:			
General		154,426	
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund		209,991	
			364,417
STATIONERY AND PRINTING:			
Stationery, Printing, and Bookbinding for the India Office, &c.		9,452	
Less: Contribution by His Majesty's Treasury		*—3,496*	
			5,956
MISCELLANEOUS:			
Contribution towards expenses of the League of Nations		104,456	
Miscellaneous expenditure		23,499	
			127,955
		Carried forward	14,728,632

ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1936 to

RECEIPTS—*continued.*

Revenue—*continued.*

	£	£
Brought forward		66,125
DEFENCE SERVICES—EFFECTIVE:		
ARMY:		
Grant by the Imperial Government in aid of military expenditure from Indian Revenues	1,500,000	
Consolidated Clothing Allowances	552	
Amount received from the Imperial Government on account of Indian Regiments lent for service in the Colonies	49,105	
Miscellaneous Receipts: Fighting Services	22,419	
Clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment	41,068	
Receipts in connection with Transport of Troops and Concession Passages	15,250	
Other receipts: Effective	6,823	
		1,635,217
MILITARY ENGINEER SERVICES: Miscellaneous		26
ROYAL AIR FORCE: Miscellaneous		2,328
ROYAL INDIAN NAVY: Miscellaneous		616
DEFENCE SERVICES—NON-EFFECTIVE:		
ARMY:		
Contribution by the Imperial Government in respect of pensionary charges of Indian troops, &c.	242,164	
Miscellaneous: Non-Effective	14,673	
		256,837
ROYAL INDIAN NAVY: Miscellaneous		286
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward)		1,961,435

of State in Council of India on account of the Central Government of India, 31st March 1937—*cont.*

DISBURSEMENTS—*continued.*

Expenditure—*continued.*

			£
	Brought forward		14,728,632
DEFENCE SERVICES—EFFECTIVE:			
ARMY:	£	£	
Payments to War Office for British Troops serving in India	1,195,000		
Discharge Gratuity and Deferred Pay of British Troops	42,787		
Pay and Allowances of British Soldiers attending Vocational Courses	15,860		
Furlough Allowances of British Troops serving in India	150,702		
Furlough Allowances: Indian Army: Regimental	185,908		
Unemployment Insurance: Army	109,575		
National Health Insurance: Army	35,800		
Contributory Pensions Act, 1925	131,513		
Marriage Allowances and Allotments: British Troops	284,729		
" " " Indian Army	35,950		
Pay of Second Lieutenants on appointment	13,709		
Pay of Officers unemployed	14,457		
Consolidated Clothing Allowances	365		
Miscellaneous Charges: Fighting Units	276		
Educational and Instructional: Furlough Allowances and miscellaneous expenditure	34,552		
Indian Army Service Corps: Furlough Allowances and miscellaneous expenditure	71,086		
Remount Depots: Furlough Allowances and miscellaneous expenditure	2,816		
Medical Services: Furlough Allowances and miscellaneous expenditure	101,893		
Veterinary: Furlough Allowances and miscellaneous expenditure	2,569		
Arsenals: Furlough Allowances and miscellaneous expenditure	32,238		
Miscellaneous Administrative Services	6,916		
Manufacturing Establishments: Miscellaneous expenditure	6,404		
Staff: Furlough Allowances and miscellaneous expenditure	74,451		
Stores taken to India with troops: Clothing	9,262		
" " " Ordnance	35,916		
Unemployed Pay of Surplus Officers	96,084		
Contribution towards Aden expenditure	150,417		
Sea Transport and Concession Passages and Land Transport	449,062		
Miscellaneous	2,985		
		3,293,282	
MILITARY ENGINEER SERVICES:			
Furlough Pay of Royal Engineer personnel		23,982	
ROYAL AIR FORCE:			
Air Ministry for Troops serving in India	210,000		
Air Ministry for Personnel rendered surplus	7,578		
Discharge Gratuities	1,018		
Furlough Allowances	6,469		
Educational and Instructional Charges	2,134		
National Health Insurance	1,200		
Unemployment Insurance	1,229		
Contributory Pensions Act, 1925	4,500		
Marriage Allowances and Allotments	74,642		
Stores taken to India with Airmen	226		
Consolidated Clothing Allowances	658		
Cost of Sea Transport	13,588		
Miscellaneous	464		
		323,706	
ROYAL INDIAN NAVY:			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	100,167		
Fuel for subsidised Naval vessels	5,877		
Furlough Pay	15,149		
Sundry items	8,476		
		129,669	
QUETTA RECONSTRUCTION:			
Furlough Pay		130	
			3,770,769
DEFENCE SERVICES—NON-EFFECTIVE:			
ARMY:			
Payments to War Office for Retired Pay, &c., of British Forces for service in India	1,192,638		
Pensions and Gratuities to Europeans and their families	2,118,620		
Pensions and Gratuities to Indians and their families	838		
Miscellaneous	6,857		
		3,318,953	
ROYAL AIR FORCE:			
Air Ministry for personnel serving in India (Non-Effective Charge)		38,198	
ROYAL INDIAN NAVY:			
Retired Pay and Miscellaneous Pensions		51,438	
			3,408,589
EXTRAORDINARY PAYMENTS:			
QUETTA EARTHQUAKE:			
Furlough Pay			79
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)			21,908,0699

ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1936 to

RECEIPTS—*continued.*

	£
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (brought forward)	1,961,435

DEBT.

	£	£
UNFUNDED DEBT:		
Subscriptions to the Indian Military Widows' and Orphans' Fund	14,750	
" " Superior Services (India) Family Pension Fund	6,156	
" " Indian Military Service Family Pension Fund	52,109	
" " Indian Civil Service Family Pension Fund	14,068	
		87,083

DEPOSITS AND ADVANCES.

SILVER REDEMPTION RESERVE:			
Dividends on investments (*less* Depreciation)			*—135,737*
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:			
Repayment by the Imperial Government in respect of Miscellaneous expenditure			2,681
SUSPENSE ACCOUNTS:	£		
Bengal and North-Western Ry. 5 per cent. Deb. Stock Discount Sinking Fund	5,163		
Discount involved in the issue of loans	344,636		
Miscellaneous	3,506		
Purchase of India Stock and Bonds	4,901,678		
		5,254,983	
MISCELLANEOUS DEPOSITS:			
Income Tax	768,673		
Madras and Southern Mahratta Railway (Mysore Railway): Interest on Debenture Stock	16,200		
Mysore Debenture Stock Sinking Fund	810,009		
Miscellaneous	25,307		
		1,620,189	
			6,742,116
Carried forward			8,790,634

of State in Council of India on account of the Central Government of India, 31st March 1937—*cont.*

DISBURSEMENTS—*continued.*

	£
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward)	21,908,069

EXPENDITURE NOT CHARGED TO REVENUE.

CAPITAL OUTLAY ON RAILWAYS:		
STATE RAILWAYS WORKED BY COMPANIES: Stores, Establishment charges, &c. (Net):	£	
Assam-Bengal Railway	46,832	
Bombay, Baroda and Central India Railway	260,785	
Bengal-Nagpur Railway	236,168	
Madras and Southern Mahratta Railway	176,870	
Rohilkhund and Kumaon Railway	14,325	
South Indian Railway	186,899	
Bengal and North-Western Railway	76,407	
		998,286
CAPITAL CONTRIBUTED BY RAILWAY COMPANIES:		
DISCHARGE OF DEBENTURES:		
Assam-Bengal Railway	430,900	
Bengal-Nagpur Railway	450,000	
		880,900

DEBT.

PERMANENT DEBT:			
ANNUITIES IN PURCHASE OF RAILWAYS (CAPITAL PORTION):	£		
East Indian Railway	552,773		
Eastern Bengal Railway	51,307		
Great Indian Peninsula Railway	893,581		
Madras Railway	241,296		
Scinde Punjab and Delhi Railway	156,844		
		1,895,801	
INDIA 5½ PER CENT. STOCK (1936) DISCHARGED		16,854,064	
INDIA 6 PER CENT. BONDS (1935–37) DISCHARGED		950	
EAST INDIAN RAILWAY 4½ PER CENT. DEBENTURE STOCK DISCHARGED		2,700	
INDIA 5 PER CENT. STOCK (1942–47), purchased with the State Railways Sinking Funds		172,273	
UNFUNDED DEBT:			18,925,788
Indian Military Widows' and Orphans' Fund		8,699	
Superior Services (India) Family Pension Fund		15,169	
Indian Military Service Family Pension Fund		324,280	
Indian Civil Service Family Pension Fund		133,720	
			481,868

DEPOSITS AND ADVANCES.

SILVER REDEMPTION RESERVE:			
Investments in British Government Securities (*less* Depreciation)		*—135,800*	
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:			
Miscellaneous expenditure recoverable from the Imperial Government		4,090	
SUSPENSE ACCOUNTS:			
Miscellaneous		27,050	
MISCELLANEOUS DEPOSITS:	£		
Income Tax	766,688		
Madras and Southern Mahratta Railway (Mysore Railway): Interest on Debenture Stock	16,200		
Mysore Debenture Stock Sinking Fund	810,009		
Miscellaneous	25,210		
		1,618,107	
			1,513,447
Carried forward			44,708,358

ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1936 to

RECEIPTS—*continued.*

	£
Brought forward	8,790,634

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

War Office:			
Repayments in respect of			
Additional Indian troops at Hong Kong	2,129		
Payments in India on Form 1706	13,524		
Remittances of Asiatic Artillery, &c.	27,915		
Pensions issued in India	30,067		
Troops sent to Abyssinia, Aden and the Sudan	81,076		
		154,711	
Admiralty:			
Repayments in respect of			
Advances in India on account of Naval Services	196,502		
Pensions issued in India	593		
		197,095	
Air Ministry:			
Repayments in respect of			
Expenditure on Calcutta-Singapore Air Route	13,735		
Payments on Form 1706	9,030		
Funds for Command Accountant, R.A.F., Aden	195,375		
		218,140	
Board of Trade:			
Repayments in respect of			
Lighthouses in the Red Sea	4,241		
Balances on Indian Shipping Masters' Accounts	1,290		
Transports	17,663		
		23,194	
Other Imperial Government Departments:			
Repayments in respect of			
Postal and Money Order transactions with Colonial Administrations	414,418		
Pensions, &c., issued in India on behalf of H.M. Paymaster-General	8,172		
Bills drawn in India on account of Emigration of Coolies and African Protectorates	48,878		
Political Expenditure at Aden recoverable from Colonial Office	13,541		
Payments in India chargeable to Ministry of Pensions	29,001		
Miscellaneous	92,391		
		606,401	
Other Remittance Transactions:			
Sale of Silver		*—4,443*	
Miscellaneous		105,844	
			1,300,942
Transfers of Cash Balances:			
Remittances through the Reserve Bank			41,100,167
TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT			51,191,743

RECEIPTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS:

Madras	(See page 80 for details)	63	
Bombay	(„)	82	
Bengal	(„)	5	
Burma	(„)	21	
Coorg	(„)	19	
			190
			51,191,933
BALANCE, 1ST APRIL 1936			532,344
			£51,724,277

of State in Council of India on account of the Central Government of India, 31st March 1937—*cont.*

DISBURSEMENTS—*continued.*

		£
Brought forward		44,708,358

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

	£	£	£
War Office:			
Payments in England on I.A.F. 602	52,393		
Effects of deceased Officers and Men of the British Army	4,776		
		57,169	
Air Ministry:			
Payments in England on I.A.F. 602		11,693	
Board of Trade:			
Basses and Minicoy Light Vessel Dues		1,132	
Sundry Departments and Dominion Governments:			
Postal and Money Order Transactions with the United Kingdom	202,000		
Miscellaneous	54,374		
		256,374	
Other Remittance Transactions:			
Commutations of Military and Marine Retired Pay	90,737		
Remittances by British Troops for deposit in the Post Office Savings Bank	105,454		
Rohilkund and Kumaon Railway Company: Interest on new 4 per cent. Debenture Stock allocated to State Works, &c.	18,880		
Telegraphic Transfers drawn by H.M. Minister at Tehran	17,000		
Miscellaneous	50,113		
		282,184	
			608,552
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER			5,686,788
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT			51,003,698

DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS:

(See page 80 for details.)

	£	£
Madras	19,653	
Bombay	29,642	
Bengal	29,395	
United Provinces of Agra and Oudh	18,327	
Punjab	22,639	
Burma	41,549	
Bihar	9,282	
Central Provinces and Berar	7,919	
Assam	10,515	
Coorg	50	
North-West Frontier Province	3,552	
Sind	80	
		192,603
TOTAL DISBURSEMENTS		51,196,301
BALANCE, 31ST MARCH 1937		527,976
		£51,724,277

SIDNEY TURNER, *Accountant-General.*

ESTIMATED ACCOUNT of the RECEIPTS AND DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the PROVINCIAL GOVERNMENTS, from 1st April 1936 to 31st March 1937.

——	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar.	Central Provinces and Berar.	Assam.	Coorg.	North-West Frontier Province.	Sind.	Totals.
	£	£	£	£	£	£	£	£	£	£	£	£	£
RECEIPTS.													
ADMINISTRATION OF JUSTICE -	17	—	—	—	—	—	—	—	—	—	—	—	17
MEDICAL - - - -	—	82	—	—	—	—	—	—	—	—	—	—	82
SUPERANNUATION - - -	—	—	—	—	—	—	—	—	—	19	—	—	19
MISCELLANEOUS - - -	46	—	5	—	—	21	—	—	—	—	—	—	72
TOTAL RECEIPTS - -	63	82	5	—	—	21	—	—	—	19	—	—	190
DISBURSEMENTS.													
LAND REVENUE - - -	437	584	832	98	—	—	15	—	13	—	—	—	1,979
FOREST - - - -	—	—	—	—	—	7	—	—	—	—	—	—	7
IRRIGATION - - -	—	—	—	—	—	—	—	—	—	—	827	—	827
GENERAL ADMINISTRATION - -	2,889	2,784	3,148	688	535	2,306	1,100	1,374	336	—	200	80	15,440
ADMINISTRATION OF JUSTICE -	50	118	50	150	1,217	—	112	126	—	—	178	—	2,001
JAILS AND CONVICT SETTLEMENTS -	211	143	147	143	143	—	—	—	—	—	—	—	787
POLICE - - - - -	30	60	163	60	90	4,211	60	30	2,273	—	—	—	6,977
PORTS AND PILOTAGE - -	—	—	198	—	—	—	—	—	—	—	—	—	198
MEDICAL - - - -	323	—	1,162	1,083	963	1,632	—	—	135	—	—	—	5,298
PUBLIC HEALTH - - -	—	21	—	—	238	—	—	—	—	—	—	—	259
SUPERANNUATION - - -	15,713	25,932	23,695	16,105	19,453	32,869	7,995	6,389	7,758	50	2,347	—	158,306
MISCELLANEOUS - - -	—	—	—	—	—	524	—	—	—	—	—	—	524
TOTAL DISBURSEMENTS -	19,653	29,642	29,395	18,327	22,639	41,549	9,282	7,919	10,515	50	3,552	80	192,603

No. 5.

ACCOUNT

showing the

TOTAL AMOUNT OF INDIAN DEBT RAISED IN ENGLAND,

including the capital liability in course of discharge by means of Railway Annuities, and the Annual Interest thereon on the 31st March 1936; the Debt and Interest created in the Year ended the 31st March 1937; the Debt and Interest reduced in that Year; and the Total Amount of Debt, and the Annual Interest thereon, on the 31st March 1937; together with the Cost of Management paid in the Year.

No. 5.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, and the Annual Interest thereon on the 31st March 1936; the Debt and Interest that Year; and the Total Amount of Debt, and the Annual Interest thereon,

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt.
TOTAL DEBT ON 31ST MARCH 1936:—			
DEBT BEARING INTEREST.			
Permanent Debt:	£ s. d.		£ s. d.
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
India 3 per Cent. Stock	77,024,185 4 8	3	2,310,725 11 2
India 3 per Cent. Stock, 1949–52	10,000,000 0 0	3	300,000 0 0
India 3½ per Cent. Stock	88,667,884 8 10	3½	3,103,375 19 1
India 3½ per Cent. Stock, 1954–59	10,000,000 0 0	3½	350,000 0 0
India 4 per Cent. Stock, 1948–53	12,000,000 0 0	4	480,000 0 0
India 4½ per Cent. Stock, 1950–55	39,852,418 9 0	4½	1,793,358 16 7
India 4½ per Cent. Stock, 1958–68	17,500,000 0 0	4½	787,500 0 0
India 5 per Cent. Stock, 1942–47	9,650,470 0 8	5	482,523 10 3
India 5½ per Cent. Stock, 1936–38	16,858,058 16 2	5½	927,193 4 9
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	3½	245,000 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	3½	122,500 0 0
Burma Railway 3 per Cent. Debenture Stock	1,250,000 0 0	3	37,500 0 0
TOTAL Permanent Debt bearing Interest, and Annual Interest thereon, on 31st March 1936	317,753,769 6 2		11,673,910 12 9
Railway Annuities:			
East Indian Railway: Annuity terminating in 1953	13,917,909 16 10	4·2994	598,393 2 2
Eastern Bengal Railway: Annuity terminating in 1957	1,715,111 7 3	3·85	66,032 8 10
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	5,647,142 11 7	3·825	216,003 4 0
Great Indian Peninsula Railway: Annuity terminating in 1948	13,377,446 16 2	2·85	381,257 6 0
Madras Railway: Annuity terminating in 1956	7,094,239 2 0	3·5125	249,185 2 8
TOTAL Capital Liability in course of discharge, and Annual Interest thereon, on 31st March 1936	41,751,849 13 10		1,510,871 3 8
TOTAL Debt bearing Interest, and Annual Interest thereon, on 31st March 1936	359,505,619 0 0		13,184,781 16 5
DEBT NOT BEARING INTEREST.			
India 5½ per Cent. Stock, 1932	1,947 14 5		—
India 6 per Cent. Bonds, 1932	450 0 0		—
India 6 per Cent. Bonds, June 1933	100 0 0		—
India 6 per Cent. Bonds, October 1935	1,000 0 0		—
East Indian Railway 4½ per Cent. Debenture Stock, June 1935	2,700 10 6		—
	6,198 4 11		—
DEBT CREATED IN THE YEAR 1936–37:—			
DEBT NOT BEARING INTEREST.			
India 5½ per Cent. Stock, July 1936	3,995 6 3	—	—
£	359,515,812 11 2		13,184,781 16 5
LIABILITY FOR BRITISH WAR LOAN TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.			
	£ s. d.	£ s. d.	£ s. d.
Outstanding on the 1st April 1917	100,000,000 0 0		
Less, reductions to 31st March 1936	83,278,996 17 7		
Outstanding on the 1st April 1936		16,721,003 2 5	—	—†
£		16,721,003 2 5		—

† Payment of interest suspended from 1st July 1931.

including the capital liability in course of discharge by means of Railway Annuities, created in the Year ended the 31st March 1937; the Debt and Interest reduced in or on the 31st March 1937; together with the Cost of Management paid in the Year.

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt.
DEBT REDUCED IN THE YEAR 1936–37:—			
DEBT BEARING INTEREST.	£ s. d.		£ s. d.
Permanent Debt:			
India 5½ per Cent. Stock, 1936–38, redeemed	16,858,058 16 2	5½	927,193 4 9
Purchased with the Sinking Funds created pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2 (*a*):—			
India 5 per Cent. Stock, 1942–47	172,272 19 0	5	8,613 13 0
TOTAL Permanent Debt, and Annual Interest thereon, reduced in the year ended 31st March 1937	17,030,331 15 2		935,806 17 9
Railway Annuities:			
East Indian Railway: Annuity terminating in 1953	552,773 3 11	4·2994	23,766 3 6
Eastern Bengal Railway: Annuity terminating in 1957	51,307 8 4	3·85	1,975 6 8
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	156,843 11 9	3·825	5,999 5 4
Great Indian Peninsula Railway: Annuity terminating in 1948	893,580 10 4	2·85	25,467 2 4
Madras Railway: Annuity terminating in 1956	241,296 11 10	3·5125	8,475 10 10
TOTAL Capital Liability, and Annual Interest thereon, reduced during the year ended 31st March 1937	1,895,801 6 2		65,683 8 8
TOTAL Debt, and Annual Interest thereon, reduced during the year ended 31st March 1937	18,926,133 1 4		1,001,490 6 5
DEBT NOT BEARING INTEREST.			
India 6 per Cent. Bonds, 1935	950 0 0	—	—
East Indian Railway 4½ per Cent. Debenture Stock, June 1935	2,700 10 6	—	—
	3,650 10 6		—
TOTAL DEBT ON 31ST MARCH 1937:—			
DEBT BEARING INTEREST.			
Permanent Debt:			
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
India 3 per Cent. Stock	77,024,185 4 8	3	2,310,725 11 2
India 3 per Cent. Stock, 1949–52	10,000,000 0 0	3	300,000 0 0
India 3½ per Cent. Stock	88,667,884 8 10	3½	3,103,375 19 1
India 3½ per Cent. Stock, 1954–59	10,000,000 0 0	3½	350,000 0 0
India 4 per Cent. Stock, 1948–53	12,000,000 0 0	4	480,000 0 0
India 4½ per Cent. Stock, 1950–55	39,852,418 9 0	4½	1,793,358 16 7
India 4½ per Cent. Stock, 1958–68	17,500,000 0 0	4½	787,500 0 0
India 5 per Cent. Stock, 1942–47	9,478,197 1 8	5	473,909 17 3
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	3½	245,000 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	3½	122,500 0 0
Burma Railway 3 per Cent. Debenture Stock	1,250,000 0 0	3	37,500 0 0
TOTAL Permanent Debt bearing Interest, and Annual Interest thereon, on 31st March 1937	300,723,437 11 0		10,738,103 15 0
Railway Annuities:			
East Indian Railway: Annuity terminating in 1953	13,365,136 12 11	4·2994	574,626 18 8
Eastern Bengal Railway: Annuity terminating in 1957	1,663,803 18 11	3·85	64,057 2 2
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	5,490,298 19 10	3·825	210,003 18 8
Great Indian Peninsula Railway: Annuity terminating in 1948	12,483,866 5 10	2·85	355,790 3 8
Madras Railway: Annuity terminating in 1956	6,852,942 10 2	3·5125	240,709 11 10
TOTAL Capital Liability in course of discharge, and Annual Interest thereon, on 31st March 1937	39,856,048 7 8		1,445,187 15 0
*TOTAL Debt bearing Interest, and Annual Interest thereon, on 31st March 1937	340,579,485 18 8		12,183,291 10 0
DEBT NOT BEARING INTEREST.			
India 5½ per Cent. Stock, 1932	1,947 14 5		—
India 5½ per Cent. Stock, July 1936	3,995 6 3		—
India 6 per Cent. Bonds, 1932	450 0 0		—
India 6 per Cent. Bonds, June 1933	100 0 0		—
India 6 per Cent. Bonds, October 1935	50 0 0		—
* For Analysis, *see* overleaf. £	359,515,812 11 2		13,184,781 16 5
LIABILITY FOR BRITISH WAR LOAN TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.	£ s. d.		£ s. d.
Reduction during 1936–37	—	—	—
Outstanding on the 31st March 1937	16,721,003 2 5	—	—
£	16,721,003 2 5		—

No. 5.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, including the capital liability in course of discharge by means of Railway Annuities, and the Annual Interest thereon—*continued*.

ANALYSIS of the Amount of DEBT bearing Interest and the Annual Interest thereon, on 31st March 1937.

	Capital of Debt.			Rate per Cent.	Annual Interest on Debt.
Debt, exclusive of that incurred for Railways shown below:	£ s. d.	£ s. d.			£ s. d.
India 2½ per Cent. Stock	11,067,339 12 0	- - -		2½	276,683 9 9
India 3 per Cent. Stock	25,768,003 16 9	- - -		3	773,040 2 3
India 3 per Cent. Stock, 1949–52	1,000,000 0 0	- - -		3	30,000 0 0
India 3½ per Cent. Stock	47,993,573 13 7	- - -		3½	1,679,775 1 7
India 3½ per Cent. Stock, 1954–59	4,000,000 0 0	- - -		3½	140,000 0 0
India 4 per Cent. Stock, 1948–53	2,000,000 0 0	- - -		4	80,000 0 0
India 4½ per Cent. Stock, 1950–55	9,467,539 19 11	- - -		4½	426,039 6 0
India 5 per Cent. Stock, 1942–47	1,000,000 0 0	- - -		5	50,000 0 0
		102,296,457 2 3		-	3,455,537 19 7
Debt incurred for Railway purposes:					
India 2½ per Cent. Stock	472,646 14 10	- - -		2½	11,816 3 5
India 3 per Cent. Stock	51,256,181 7 11	- - -		3	1,537,685 8 11
India 3 per Cent. Stock, 1949–52	9,000,000 0 0	- - -		3	270,000 0 0
India 3½ per Cent. Stock	40,674,310 15 3	- - -		3½	1,423,600 17 6
India 3½ per Cent. Stock, 1954–59	6,000,000 0 0	- - -		3½	210,000 0 0
India 4 per Cent. Stock, 1948–53	10,000,000 0 0	- - -		4	400,000 0 0
India 4½ per Cent. Stock, 1950–55	30,384,878 9 1	- - -		4½	1,367,319 10 7
India 4½ per Cent. Stock, 1958–68	17,500,000 0 0	- - -		4½	787,500 0 0
India 5 per Cent. Stock, 1942–47	8,478,197 1 8	- - -		5	423,909 17 3
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	- - -		4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	- - -		3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	- - -		3½	245,000 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	- - -		4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	- - -		4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	- - -		4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,360,000 0 0	- - -		3½	122,500 0 0
Burma Railway Debenture Stock	1,250,000 0 0	- - -		3	37,500 0 0
East Indian Railway Annuity	13,365,136 12 11	- - -		4·2994	574,626 18 8
Eastern Bengal Railway Annuity	1,663,803 18 11	- - -		3·85	64,057 2 2
Scinde Punjab and Delhi Railway Annuity	5,490,298 19 10	- - -		3·825	210,003 18 8
Great Indian Peninsula Railway Annuity	12,483,866 5 10	- - -		2·85	355,790 3 8
Madras Railway Annuity	6,852,942 10 2	- - -		3·5125	240,709 11 10
		238,283,028 16 5		-	8,727,753 10 5
		340,579,485 18 8		-	12,183,291 10 0

CHARGES for the MANAGEMENT of DEBT, paid during the Year ended 31st March 1937.

Average Amount of India Stocks on which Interest was paid during the year 1936.

	Bank of England.	Bank of Ireland.
	£ s. d.	£ s. d.
India 5½ per Cent. Stock, 1936–38	12,451,376 3 8	3,232 12 6
India 5 per Cent. Stock, 1942–47	9,471,300 2 0	50,000 0 0
India 4½ per Cent. Stock, 1950–55	39,689,853 2 1	162,565 6 11
India 4½ per Cent. Stock, 1958–68	17,453,383 19 8	46,616 0 4
India 4 per Cent. Stock, 1948–53	11,908,500 0 0	91,500 0 0
India 3½ per Cent. Stock, 1954–59	9,397,800 0 0	602,200 0 0
India 3½ per Cent. Stock	86,415,879 1 3	2,252,005 7 7
India 3 per Cent. Stock, 1949–52	9,925,000 0 0	75,000 0 0
India 3 per cent. Stock	76,059,515 4 0	964,670 0 8
India 2½ per Cent. Stock	11,474,903 13 4	65,082 13 6
£	284,247,511 6 0	4,312,872 1 6

BANK OF ENGLAND.			
Charge for Management for the Year 1936:	£ s. d.	£ s. d.	
On £284,247,511 6s. 0d. India Stocks, at £300 per million per annum	83,562 3 8		
„ £9,660,766 Indian Railway Debenture Stocks, at £300 per million per annum	2,898 4 5		
Charge for Redemption for the Year 1936–37:			
On £8,047,926 3s. 8d. India Stock, at £500 per million	4,023 19 3		
		90,484 7 4	
BANK OF IRELAND.			
Charge for Management for the Year 1936:			
On £4,312,872 1s. 6d. India Stocks, at £360 per million per annum	1,552 10 7		
Charge for Redemption for the Year 1936–37:			
On £3,232 12s. 6d. Stock at £750 per million	2 8 5		
		1,554 19 0	
EAST INDIAN RAILWAY COMPANY.			
Charge for Management for the year ended 31st March 1937:			
On £15,000,000 East Indian Railway Debenture Stocks, at £230 per million per annum	- -	3,450 0 0	
	£	95,489 6 4	

INDIA OFFICE,
14th May 1937.

SIDNEY TURNER,
Accountant-General.

No. 6.—STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England* between 1st April 1936 and 31st March 1937.

1. SALARIES.

Additional Assistant Under Secretary of State.

Staff Officer for Establishment Duties. Temporary post made permanent.

Additional Acting Higher Executive Officer. Temporary post.

Higher Clerical Officers. Number of posts increased by two.

Four additional Clerical posts (Clerical Officer or "S" Class Clerk) including one post formerly in abeyance.

Additional Shorthand Typist.

Additional Library Staff:

One Orientalist. Salary to be £300—25—650.

Two Graduate Assistants. Man, £150/175—12—350. Woman, £150/175—12—280.

Woman Supervisor of Cleaners. New post. Pay, 38*s.* a week.

Assistant Supervisor of Cleaners. New post. Pay, 32*s.* a week.

The following posts have been abolished:—

Clerk (Unestablished) in Library.

Surveyor and Clerk of Works.

Housekeeper.

One Housemaid.

Clerical Officer in Legal Adviser's Department. Present incumbent to proceed to £400 per annum by annual increments of £10.

Clerical Assistant to the Medical Adviser. Present incumbent to proceed to £350 per annum by annual increments of £12.

Librarian: Salary of post increased to £850—30—1,000.

Assistant Librarian: Salary of post increased to £300—25—650 with non-pensionable allowance of £100 per annum.

Allowance of £50 to Information Officer to cover expenses of entertainment: Extended for a further year.

STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

2. SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1936–37.

Name.	Rank.	Age.	Service.	Salary.	Cause.	Amount. Granted.	Amount. Ceased.
SUPERANNUATION ALLOWANCES.		*Years.*	*Years.*	£ s. d.		£ s. d.	£ s. d.
Birch, Ronna Amelia	Typist	—	—	—	Withdrawn		30 18 9
Harris, Richard William	Assistant Secretary Ministry of Health, formerly Second Class Clerk, India Office.	—	—	—	Commutation		2 13 4
Hill, Frederick George, I.S.O.	Administrative Officer	—	—	—	Death		410 5 8
Hirtzel, Sir Arthur, K.C.B.	Permanent Under Secretary of State.	—	—	—	Ditto		1,800 0 0
Knott, Frank Sealey	Messenger, First Class	—	—	—	Ditto		112 10 0
May, William Joseph	Messenger	—	—	—	Ditto		61 6 5
Saunders, William	Keeper of Records	—	—	—	Ditto		138 18 0
Smallwood, John Warren.	Sub-Librarian	—	—	—	Ditto		74 8 2
Thompson, Charles Thomas.	Higher Executive Officer, India Store Dept.	—	—	—	Ditto		317 9 4
Wingfield, Capt. George Talbot, R.N.	Superintendent, India Store Depôt.	—	—	—	Ditto		93 15 0
Bartlett, Frederick Robert.	Higher Clerical Officer	65	15	515 18 0	Age	96 14 8	
Benest, Francis Edward	Director of Inspection, India Store Department	64	35	1,261 19 0	Ditto	552 2 1*	
Bolton, Douglas William.	Inspector of Taxes, Inland Revenue.	—	—	—	Ill-health	33 6 6†	
Humphreys Charles Edward.	ditto	—	—	—	Ditto	21 17 3†	
Mackay, Henry Fisher	Superintending Executive Officer.	61	41	847 1 0	Age	423 10 6	
Pic, George Vesian	Clerical Officer, Board of Education.	—	—	—	Ditto	3 17 5†	
Scamp, Edward	Higher Executive Officer, India Store Department.	54	36	675 3 0	Ill-health	303 16 4	
Shepherd, George Edward, O.B.E.	Principal	61	43	1,100 0 0	Age	550 0 0‡	
Stockman, Henry	Clerical Officer	65	15	346 1 0	Ditto	64 17 8	
Stone, Norman Benjamin.	ditto	65	15	350 0 0	Ditto	65 12 6	
Westrope, George William.	ditto	64	15	350 0 0	Ditto	65 12 6	
					TOTAL	2,181 7 5	3,042 4 8
					DECREASE	£860 17 3	
COMPASSIONATE ALLOWANCES.							
Boddy, Laura Lucy	Charwoman	—	—	—	Death		48 0 3
Buzzard, Etty	Housemaid	—	—	—	Ditto		36 7 7
Day, William Henry	Sawyer, India Store Depôt.	—	—	—	Ditto		51 1 1
Disney, Robert	Copying Press Workman, India Store Department.	—	—	—	Ditto		90 3 11
Churchman, Edward	Unestablished Messenger	65	17	161 12 4§	Age	34 6 10	
Linehan, Ellen Mary	Housemaid	65	33	76 18 11	Ditto	42 7 4	
					TOTAL	76 14 2	225 12 10
					DECREASE	£148 18 8	

* £125 per annum of pension surrendered under Section 2, Superannuation Act, 1935, in order to provide a pension for widow of £218 4*s.* 7*d.* per annum.

† Portion of pension payable from Indian Revenues under the Rules made under section 7 (1) of the Superannuation Act, 1909, in respect of service in the India Office.

‡ £52 per annum of Pension surrendered under Section 2, Superannuation Act, 1935, in order to provide a pension for widow of £125 9*s.* 0*d.* per annum.

§ Pensionable emoluments.

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